



Financial Supervisory Commission Republic of China (Taiwan)

In response to Covid-19, the FSC has adopted regulatory relief measures for listed companies on financial reporting

February 2020

Due to the impact of Covid-19, auditors may be restricted to travel to perform audit work, which might affect listed companies' obligation to file 2019 annual financial reports. The FSC has adopted regulatory relief measures, and listed companies should be aware of filing period and their obligation of information disclosure.

If the listed companies are unable to file 2019 annual financial report on time, they must have the decision to apply for extension approved by the board with documents such as intended extension period, proposed action plan (with CPA's opinion on its appropriateness), and the unaudited financial statements of 2019. The applicants shall apply for extension with submission of aforementioned documents pursuant to article 4 of "Regulations Governing the Applicable Scope of Special Circumstances for the Public Announcement and Filing of Financial Reports and Operational Status Reports by Public Companies" by 27th March, 2020.

The FSC remind the listed companies that those who applied for extension should disclose related information in the market observation post system (MOPS) to inform the investors pursuant to requirements for disclosure of material information.

In addition, a section has been set up in Market Observation Post System to disclose the list of listed companies having been approved



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to extend the deadline for filing financial reports due to the impact of Covid-19 and their subsequent filings for investors.