

7 February 2020

**Submission of audited accounts and other documents under section 156(1) of the
Securities and Futures Ordinance (SFO)**

Licensed corporations (LCs) and associated entities of intermediaries (AEs) (except those which are authorized financial institutions) are required to submit their audited accounts and other required documents to the SFC within four months after the end of each financial year (section 156(1) of the SFO).

Owing to the current situation relating to novel coronavirus, certain LCs or AEs may encounter operational difficulties in making the required submission of their audited accounts within the timeframe mentioned above. If an LC or AE anticipates delay in preparing its audited accounts or other documents, it may apply for an extension of the submission period by using Form B (LCs) or Form E (AEs) published on the SFC's website or via the SFC Online Portal as soon as practicable. The SFC will take into account the impact of the coronavirus situation on the LC or AE as well as its auditors when handling the application.

**Licensing Department
Intermediaries Division
Securities and Futures Commission**