

**Global Public Policy Committee | Extensions or other relief granted by regulators**

**To be updated monthly – last update: 10 June 2020**

This following information is obtained from public regulations and other public sources that relate to reporting deadlines that may have been affected by COVID-19. The summary has been written based on the information provided. As such, it may not be comprehensive and/or other items issued by local regulators may not be included. Global Public Policy Committee (GPPC<sup>1</sup>) cannot guarantee the accuracy of the information contained herein. Still, the GPPC is compiling this information to ensure that stakeholders can receive updated information and can meet shifting regulatory obligations in light of the fluid COVID-19 environment. The summary provided below does not involve firm-proprietary or competitively sensitive information.

In some survey responses, the type of entities included in deadline extensions was not clear (i.e., if the extension relates to audited financial statements, or unaudited reports, and/or other reports). GPPC will update the information to incorporate additional details and specifics as they become available.

Territory	Last update <sup>2</sup>	Body (where available/known)	Government/ regulator response to impact of coronavirus on reporting and audit matters
Albania			Extension is likely although no formal announcement made by government yet. Filing deadline with Central Bank for FSI entities is 30 June 2020.
Argentina		National Securities Commission (CNV)	Extended its March 31st quarterly filing deadline by up to 60 days. This applies to issuers and entities registered with CNV. <a href="#">Link</a>  AGMs permitted to be deferred.
Australia	29 May	Australian Securities and Investment Commission (ASIC)	Guidelines for listed and unlisted public companies with 31 December 2019 year ends that are required to hold AGMs by 31 May 2020. ASIC will take no action if AGMs are postponed for two months (until end July 2020) and ASIC supports use of appropriate technologies for AGMs. Closely monitoring financial reporting obligations, currently no indication of significant issues. <a href="#">Link</a>  Currently no deferrals for inspections by audit regulators.  ASIC has extended financial reporting deadlines for listed and unlisted entities and amends no action position for AGMs. <a href="#">Link</a>  Until at least 30 September 2020, the other matters that ASIC will afford priority are where there is the risk of significant consumer harm, serious breaches of the law, risks to market integrity and time-critical matters. Near-term, non-time-critical activities suspended.  APRA’s primary supervision focus will be on monitoring the impact of COVID-19 on the financial and operational capacity of regulated institutions. Other supervision priorities are suspended until at least 30 September 2020.  ASIC issued COVID-19 Implications for Financial Reporting and Auditing FAQs. <a href="#">Link</a>
		Australian Auditing and Assurance Standards Board	Additional COVID-19 FAQs for Auditors. <a href="#">Link</a>  AASB–AUASB JOINT FAQ on the Impact of Coronavirus on Financial Reporting and the Auditor’s Considerations. <a href="#">Link</a>

<sup>1</sup>GPPC is comprised of BDO International, Deloitte, EY, Grant Thornton, KPMG International, and PwC. One of the GPPC’s primary objectives is to participate constructively in shaping global public policy in the public interest.

<sup>2</sup> Most recent update at 10 June 2020. Dates added as new announcements made.

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			Impact of COVID-19 on going concern and related assessments. <a href="#">Link</a>
	5 May	Federal Member for Kooyong, Treasurer of Australia	Making it easier for business to operate during COVID-19. <a href="#">Link</a>
Austria	2 April	Financial Reporting and Auditing Committee (AFRAC)	Established a group working on a recommendation / statement addressing the reporting and auditing COVID-19 implications.  Published technical information on the effects of the spread of the COVID-19 on corporate reporting. <a href="#">Link</a>
	15 April	Chamber of Accountants (KWS)	KWS paper on impact of coronavirus outbreak. <a href="#">Link</a>  KWS reaction of COVID-19 with respect to valuation of business. <a href="#">Link</a>
Bahrain	14 April	Central Bank of Bahrain (CBB)	Locally incorporated banks exempted from preparing reviewed Q1 financial statements. All public entities are exempted from preparing reviewed Q1 financials. <a href="#">Link</a>  CBB has also decided to exempt licensees from requirement of submitting the Agreed Upon Procedures reports on the quality of AML procedures, systems and controls in relation to the requirements of the FC module which is required to be submitted by 30 June 2020.  CBB also extended deadline for holding AGM for listed companies to 30 April 2020.
Belgium		Institute of Company Auditors (IBR/IRE)	Extensions likely although no formal announcement has been made by government yet.  Communication published including risk assessment, ISA 600 compliance, going concern etc. ( <a href="#">NL</a> - <a href="#">FR</a> )
	29 April	Autorite des Services et Marchés Financiers (FSMA)	Issued an FAQ on postponement of shareholders meetings from a listed company perspective. <a href="#">Link</a>
Bermuda			One-month extension to provide audited financial statements for insurance companies.
Botswana		Botswana (BAOA)	Impact of the Coronavirus (COVID-19) on audit and financial reporting. <a href="#">Link</a>
Brazil		Securities and Exchange Commission (CVM)	Issued a resolution that extends the deadlines for filing certain reports by publicly-held companies, including financial statements and quarterly reports by 45 days or two months, depending on the report for year ended 31 December 2019; additional 5 months to file annual financial statements for year ended 31 March, 2020 or after.  Therefore, the companies can file the financial statements as of 12/31/2019 on 30 May 2020, instead of 31 March 2020. <a href="#">Link</a>  Released a statement recommending that affected companies make information regarding potential financial impacts of COVID-19 available to investors through securities filings. <a href="#">Link</a>
Bulgaria			Extensions likely although no formal announcement made by government yet (proposal to extend deadline to 31 July 2020 for listed companies and 30 September 2020 for all others).
		ICAPB	Guidelines for professional accountants on the impact of COVID-19. <a href="#">Link</a>
Canada	13 April	Canadian Securities Administrators (CSA)	45-day extension for financial statements and other periodic filings normally required to be made by issuers, investment funds, registrants, certain regulated entities and designated rating organisations on or before 1 June 2020. <a href="#">Link</a>  Guidance on conducting AGMs during the pandemic. <a href="#">Link</a>

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			<p>Encouraging reporting issuers to contact their principal regulator to discuss any potential effect of the outbreak on their ability to comply with their obligations under securities legislation. <a href="#">Link</a></p> <p>CSA Staff Notice 51-360 - Frequently asked questions regarding filing extension relief granted by way of a blanket order in response to COVID-19</p>
	30 March	Canadian Public Accountability Board (CPAB)	<p>Statement recognising impact on various areas - auditors encouraged to contact CPAB to determine best ways forward. <a href="#">Link</a></p> <p>COVID-19 Update - CPAB has been active in identifying the challenges that auditors are facing during this period, some important areas for auditors to consider as they design their audit approaches have been listed. <a href="#">Link</a></p> <p>Currently no deferrals for inspections by audit regulators.</p>
		OSC	<p>Provided a 45-day blanket extension of deadlines to public companies and other regulated entities for filings due on or before June 1. <a href="#">Link</a></p>
	13 April	Toronto Stock Exchange	<p>No requirement to file Form 9 during 2020 for late filings of financial statements.</p> <p>AGMs due to be held in 2020 under usual requirements may be held at any point in 2020 regardless of financial year end and without filing a Form 9.</p> <p>Temporary blanket relief measures for TSX and TSXV listed issuers during the Coronavirus (COVID-19) pandemic. <a href="#">Link</a></p>
	13 April	Mutual Fund Dealers Association (MFDA)	<p>MFDA is continuing to perform its regulatory functions. However, in light of COVID-19 the MFDA has taken proactive measures to protect MFDA and member staff by performing its regulatory functions remotely to the greatest extent possible. <a href="#">Link</a></p>
	13 April	Office of the Superintendent of Financial Institutions (OSFI)	<ol style="list-style-type: none"> <li>OSFI adjusts the Domestic Stability Buffer to support continued lending resilience.</li> <li>OSFI suspends consultation on the minimum qualifying rate for uninsured mortgages.</li> <li>OSFI is reviewing its supervisory and regulatory priorities to align with current conditions. <a href="#">Link</a></li> </ol>
	13 April	Chartered Professional Accountants - Canada	<p>COVID-19 Updates (Continuously updated) <a href="#">Link</a></p>
	13 April	Investment Industry Regulatory Organization of Canada (IIROC)	<p>COVID-19 Information – COVID-19 and Cybersecurity/COVID-19 Related Exemptions from IIROC Rules/COVID-19 FAQs. <a href="#">Link</a></p>
<b>Channel Island of Jersey</b>			<p>Regulator has stated it will be flexible if notified within 10 days of original deadline and may accept unaudited financial statements.</p>
<b>Chile</b>		Financial Market Commission (CMF)	<p>15-day extension, until 14 April 2020, for submission of audited annual financial statements for all regulated companies with a 30 March deadline 2020. <a href="#">Link</a></p>
<b>China</b>	9 April	People's Bank of China, Ministry of Finance (MoF), China Banking and Insurance Regulatory Commission, China Securities Regulatory Commission, State Administration of	<p>Issuers can apply to stock exchanges to postpone 2019 annual report and 2020 Q1 reporting deadlines. Maximum extension is currently to 30 April 2020; however, government is discussing providing additional relief and extensions. <a href="#">Link</a></p> <p>CSRS released a notice regarding extension of filing deadline for audited financial statements of Mainland listed entities. Those entities that are unable to disclose before the statutory deadline should publish a report to explain the reasons for the delay before 30 April 2020. Such report should be accompanied with a specific statement from the company's auditor which states the reasons for the delay of issuing the audit report, the status of the audit and the expected time of issuing the audit report.</p>

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		Foreign Exchange	China MoF provided relief on filing deadline to foreign CPA firms. Foreign audit firms can make the annual filing relating to Panda bonds no later than 30 June 2020. Further, if foreign audit firms cannot make the annual filing by the deadline of 31 May 2020 due to the impact of COVID-19, the firm can apply for extension by submitting a letter to the MOF <a href="#">Link</a>
<b>Columbia</b>			The original deadline was 31 March 2020 for Financial Statements as of December 2019. The new deadline is 27 May 2020.
<b>Croatia</b>	15 April	Ministry of Finance	Announces postponement of filing deadlines. <a href="#">Link</a>
		Chamber of Auditors	Issued reporting guidelines for auditors. <a href="#">Link</a>
<b>Cyprus</b>		Securities and Exchange Commission	Extension to 30 June 2020 for audited financial statements and other reporting obligations of Cyprus Investment Firms. <a href="#">Link</a>
		Superintendent of Insurance Companies:	Cancellation of 7 April 2020 deadline for annual financial statements and Solvency and Financial Condition Report (SFCR) in line with EIOPA statement. <a href="#">Link</a>
			Reporting deadline: postponed 2 months
		Institute of Certified Public Accountants of Cyprus	Technical circular on financial reporting and audit. <a href="#">Link</a>
<b>Czech Republic</b>	7 April	Ministry of Finance	Official statement that audit and tax advice are not banned by any of the COVID-19 actions and hence should continue. The executive Committee of Chamber of Auditors issued recommendations on how to react to COVID-19 (since 12 March 2020 adjusting event).  The central bank encouraged listed companies to keep the 30 April filing deadline, however they will accept up to 2 months delay.
		Chamber of Auditors	Issued recommendations to auditors and preparers how to react on COVID. 31-Dec-2019 non-adjusting, since 12 March 2020 certainly adjusting event. Comprehensive disclosures and going concern uncertainty considerations needed.
<b>Denmark</b>		Foreningen af Statsautoriserede Revisorer/Institute of State-Authorized Public Accountants (FSR)	Expectations around level of information in the accounts regarding COVID-19 risks and impact. <a href="#">Link</a>
		Danish Business Authority (DBA)	Deadline to complete audits is extended by eight weeks subject to certain conditions and applicable for only very few issuers. Information for companies including filing and AGM requirements. <a href="#">Link</a>  Deadlines for AGM can be postponed up to 8 weeks. More flexible rules on AGM (remote attendance/ voting by shareholders). <a href="#">Link</a>  Launches a website with information for companies. <a href="#">Link</a>  Reporting deadline postponed by 3 months.
<b>Ecuador</b>			Due date for listed and insurance companies' annual filings deferred to 31 May 2020.
<b>Egypt</b>			Due date for audited financial statements (4Q2019) for listed entities deferred to 30 April 2020. The deadline to disclose 1Q2020 financials has been extended to 15 June.
<b>Estonia</b>	2 April		General guidance issued that Covid-19 should be treated as non-adjusting post balance sheet event for 2019 YE and general reminders communicated regarding potential impact/audit response on going concern.

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<b>EU</b>	3 April	Accountancy Europe	Coronavirus resources for European accountants <a href="#">Link</a>
		Committee of European Auditing Oversight Bodies (CEAOB)	Statement includes considering postponing issuance of audit opinion. <a href="#">Link</a>
	20 May	ESMA	<p>Recommendations for Financial Market Participants: Business Continuity Planning; Market disclosure; Financial Reporting; Fund Management <a href="#">Link</a></p> <p>Guidance on financial reporting deadlines includes postponing deadline for annual reports for 2 months (1 month for half-year reports). In coordination with NCAs, ESMA encouraged to generally apply a risk-based approach concerning publication deadline of financial reports. <a href="#">Link</a></p> <p>Public statement issued on the implications of the COVID-19 outbreak on the half-yearly financial reports. <a href="#">Link</a></p> <p>Accounting implications on the calculation of expected credit losses in accordance with IFRS 9. <a href="#">Link</a></p> <p>Issued a statement on the application of IFRS 9 Financial Instruments in the specific context of the COVID-19 outbreak. <a href="#">Link</a></p>
		EBA	Published guidance on the application of accounting standards in the light of COVID-19. <a href="#">Link</a>
	3 April	International Organization of Securities Commissions	Statement on the application of accounting standards <a href="#">Link</a>
		Reporting deadline	Yearly reports postponed for 2 months, half-yearly reports postponed for 1 month
<b>Finland</b>		Finnish Institute of Authorised Public Accountants	Issued a recommendation with respect to subsequent events and going concern. <a href="#">Link</a>
<b>France</b>	7 April	Market authority	<p>Statement on continuity – includes ensuring regulatory reporting continues. <a href="#">Link</a></p> <p>Statement on filing of certain documents. <a href="#">Link</a></p> <p>Guidance: no need to be physically present. Possibility of voting by correspondence, proxy or online platforms. <a href="#">Link</a></p> <p>Clarifications on the accounting implications for the calculation of expected credit losses. <a href="#">Link</a></p>
	22 April	Compagnie Nationale des Commissaires aux Comptes (CNCC)	<p>CNCC statement - anticipate delays in closing accounts <a href="#">Link</a> .</p> <p>CNCC issued Q&amp;A covering accounting, auditing (incl. going concern) and legal/regulatory matters. <a href="#">Link</a></p> <p>CNCC published IFRS – Banks FAQ. <a href="#">Link</a></p>
	6 April	Haut Conseil du Commissariat aux Comptes (H3C)	Issued press release – no inspection extension/adjournment. The usual one-month deadline has been postponed to two months after the end of the state of health emergency (i.e. expected around 24 July) related to the audit firms’ responses to the draft inspection reports that have been received but not yet commented.
			Reporting deadline postponed by 2 months
<b>Georgia</b>			The deadline for submitting the financial statements for banks has been extended by 45 days till 30 June 2020.
<b>Germany</b>		Institut der Wirtschaftsprüfer (IDW)	Guidance for auditors (in English) on consequences for business, going concern, changing audit opinion after reporting period. (Parts 1and 2) <a href="#">Link</a> (Part 3) <a href="#">Link</a>

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			<p>Impact of COVID-19 on credit institutions. <a href="#">Link</a></p> <p>Effects of COVID-19 under IFRS 9. <a href="#">Link</a></p> <p>Technical guidance on business valuations. <a href="#">Link</a></p> <p>Technical guidance on short-time working. <a href="#">Link</a></p> <p>Technical guidance on taxation measures in regard to the coronavirus. <a href="#">Link</a></p> <p>Technical guidance on the impact on the hospital sector and the statutory health insurance providers. <a href="#">Link</a></p> <p>Technical guidance on the impact of the coronavirus-pandemic on accounting for investment assets. <a href="#">Link</a></p> <p>Currently no deferrals for inspections by audit regulators.</p>
	17 April	Chamber of Auditors	<p>Coronavirus Questions &amp; Answers. <a href="#">Link</a></p>
<b>Gibraltar</b>			<p>Four weeks voluntary moratorium on signing Gibraltar statutory audit reports (to 26 April 2020) and two months extension of 30 April 2020 regulatory filing deadline to 30 June 2020.</p>
<b>Greece</b>		Hellenic Capital Markets Commission	<p>Press release giving extension by 2 months of publication of FY19 financial statements (i.e. up to 30 June 2020) for listed entities.</p>
<b>Guam</b>			<p>Generally corporate filings are deferred until July 2020, including tax and other regulatory filings' deadlines; audited financial statements deadlines have not been extended yet (typically due in June) but in general Guam follows US government rules and practices.</p>
<b>Guatemala</b>		Superintendence of Tributary Administration (SAT)	<p>For statutory reports that must be submitted to the SAT, the 31 March 2020 deadline was extended to 15 April 2020.</p>
<b>Guernsey</b>			<p>In general, audited financial statements to be submitted by end October 2020. For insurers, insurance intermediaries and managers, investment firms, funds and fiduciaries unaudited financial statements can be submitted by end May 2020 in unaudited form. Other entities also received one-month extension for filing unaudited financials.</p>
<b>Hong Kong</b>		Securities and Futures Commission (SFC) and Hong Kong Exchange (HKEX)	<p>Companies should inform HKEX if they are unable to publish preliminary results, including what information they are able to report and whether accuracy, completeness or presentation of financial material has been adversely affected.</p> <p>If a listed company meets certain conditions (i.e. publishing unaudited financial information by 31 March 2020), annual reports for 2019 may be deferred by 60 days from 16 March 2020. <a href="#">Link</a></p> <p>Guidance on holding AGMs, suggest for companies to consider adjournment or delay of AGMs. <a href="#">Link</a></p>
		Hong Kong Institute of Certified Public Accountants (HKICPA)	<p>The key message of the alert is the virus outbreak is generally a non-adjusting event for 31 December 2019 financial statements, and this guidance also contains more reminders on identifying the key trigger events, and on matters involving disclosures, going concern and interim reporting. <a href="#">Link</a></p>
		Financial Reporting Council	<p>Advice on issues for auditors, boards of directors and audit committees on key audit and accounting issues. <a href="#">Link</a></p>
<b>Hungary</b>			<p>Extensions (extend the deadline to 31 May 2020 for listed companies and 30 June 2020 for all others) are likely although no formal announcement made by government yet.</p>
<b>India</b>	20 May	Securities and Exchange Board of India (SEBI)	<p>Time period extended for mandatory filing of quarterly and annual financial results for listed entities - by 45 more days to file financial results for the quarter ending 31 March 2020 and 30 more days for filing the results for the 2019-2020 fiscal year. Listed entities can now declare both quarterly and yearly results by 30 June 2020. <a href="#">Link</a></p> <p>SEBI issued a document which provides guidance to companies as to the type of disclosures that is expected of companies in COVID environment. <a href="#">Link</a></p>

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	14 April	Institute of Chartered Accountants of India ICAI	Issued COVID-19 accounting and auditing advisory guidance. <a href="#">Link</a> India allowed electronic signatures on audit reports. <a href="#">Link</a>
		Ministry of Corporate Affairs	The new format of statutory audit reports of companies, Companies (Auditor’s Report) Order, 2020 (CARO 2020) shall be made applicable from the financial year 2020-2021 instead of being applicable from financial year 2019-2020.
<b>Indonesia</b>		Financial Services Authority (OJK)	Due date for listed companies and banks audited financial statements deferred to 31 May 2020 and annual report deferred to 30 June 2020. AGMs also deferred to 31 August. <a href="#">Link</a>
<b>Ireland</b>		Chartered Accountants of Ireland	Issuing newsletters with link to relevant websites. COVID-19 Hub <a href="#">Link</a> Also, refer to the UK discussion below.
<b>Isle of Man</b>			Regulated entities should notify government authorities if they are experiencing difficulties in complying with filing deadlines.
<b>Israel</b>		Israel Securities Authority (ISA)	Due date for listed company annual financial statements deferred to 30 April 2020. <a href="#">Link</a>  Announced various exemptions, including a 30-day extension to reporting corporations for the publication of the periodic report for 2019 (until April 30, 2020) and a 60-day extension to investment advisors for the publication of the annual report on equity capital and insurance for 2019. <a href="#">Link</a>  Requested that corporations whose operations are or may be materially affected should ensure that they are making due disclosures to investors <a href="#">Link</a>  Alert that it will not initiate or recommend the implementation of any enforcement measures related to the late submission of the Annual Equity Capital and Insurance Report and the Organizational Structure Report, on the condition that the licensed corporation submits the reports by May 31, 2020. <a href="#">Link</a>
<b>Italy</b>		Government	Deadline to publish draft financial statements and auditors' opinion for listed entities remains unchanged (four months from year-end).  Decree providing more flexibility for limited liability companies (PIEs and Non-PIEs) around deadlines for approval of 2019 financial statements at AGM (i.e. deadline for every company within 180 days of year end deferred until 31 July 2020).  Decree provides some flexibility for managing AGMs by using new technology - allowing remote participation, electronic voting, use of proxies etc. <a href="#">Link</a>
		Audit Professional Institute	Recently issued several research documents to provide comments on the decrees issued by the Italian Government including COVID-19 related matters. <a href="#">Link</a>
		Italian association of listed entities (Assonime)	Issued publication to discuss the impacts on COVID-19 related matters on financial statements footnote disclosures. <a href="#">Link</a>
<b>Japan</b>	17 April	Financial Services Agency (FSA)	The filing deadline of listed companies with March year-end will be extended to the end of September (six months from year-end).  FSA announced the extension to file the annual securities report, the first quarter report and the semi-annual report until the end of September. <a href="#">Link</a> Deadline of AGMs is not extended for companies across the board, but determination of AGM dates has become more flexible based on new interpretations from the Ministry of Justice.
		Tokyo Stock Exchange	Mandatory filing of quarterly and annual financial results for listed entities - full year and quarterly financial results may be delayed until they are settled, despite normal deadlines, so this could be longer than 45 days, not restricted by a 45 day limit. <a href="#">Link</a>

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	15 April	Liaison council	Published statement on Corporate Year-End Closing of Accounts, Auditing and Shareholders meeting guidance. <a href="#">Link</a> In response to the statement published by the liaison council, 10 large auditing firms have published statements supporting the liaison council's stance.
	8 May	Japan Institute of Certified Public Accountants (JICPA)	Audit Considerations related to new coronavirus infections (Part 1) <a href="#">Link</a> (Part 2) <a href="#">Link</a> / (Part 3) <a href="#">Link</a> / (Part 4) <a href="#">Link</a> / (Part 5) <a href="#">Link</a> JICPA published president's statement which asks JICPA members to be flexible about timeline of the audit this year in order to protect lives and conduct audit which is substantive without averting the purpose.
	24 April	Ministry of Economy, Trade and Industry (METI)	METI published guidance and Q&A on holding AGM under COVIT-19 pandemic. The Minister also published his statement asking companies to consider different timeline/different method of holding AGMs under COVIT-19 pandemic. <a href="#">Link</a>
		Large audit firms	Ten largest Japanese audit firms on April 15 published a joint statement that encourages companies to consider concrete measures to ensure sufficient time for performing audit before AGMs.
<b>Jordan</b>			Extensions likely although no formal announcement regarding new date made by government yet.
<b>Kazakhstan</b>	8 April	Kazakhstan Stock Exchange	Extended deadlines for reporting by listed entities, initiators of securities admission for listing and audit firms. <a href="#">Link</a>
<b>Kosovo</b>			Due date for financial statements deferred to 30 June 2020.
<b>Kuwait</b>	14 April		Limited extension provided to some entities (10 days that typically falls in early April). Banks are exempted from preparing the reviewed financial statements for Q1 2020.
<b>Latvia</b>		Government	Statutory FS submission deadline extended by 3 months for non-PIEs. Possibility of extension for PIEs not yet clear.  Government legislation - all companies can delay filing 2019 annual reports by 3 months.
<b>Lithuania</b>	2 April	Chamber of Auditors	Issued guidance to auditors on their website, mostly geared towards year-end 2019 audits: A determination has to be made by every company (and their auditors) on whether COVID-19 is adjusting event or not. <a href="#">Link</a>
<b>Luxembourg</b>			Companies will have an additional administrative period of 4 months (for 2019-year ends) to make financial data filings for 2019 financial year at the RCS. Surcharge for late filing of financial data is exceptionally suspended, until 30 November 2020 for filing delays of up to 4 months.  Draft law: extending the deadline for filing and publication of annual accounts, consolidated accounts and related reporting during the state of crisis.
	8 April	Commission de Surveillance du Secteur Financier (CSSF)	Q&A on COVID19 impact. <a href="#">Link</a>  Extends submission of long-form reports, up to 4 months after the annual general meeting of the audited entity or fund.  Will not take any administrative measures or sanctions in relation to issuers' failure to comply with the upcoming deadlines for the publication of periodic information on transparency requirements for issuers (the "Transparency Law").
	9 May	Institut des reviseurs d'entreprises (IRE)	Technical guidance. <a href="#">Link</a>  Liaising with Ministry of Justice and financial and insurance supervisory bodies to express concerns on several topics regarding audits and reporting



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			The document provides detailed support and guidance related to the impact on Audit opinions of the current COVID-19 pandemic situation. <a href="#">Link</a>
<b>Macedonia</b>			Due date for financial statements deferred to 24 April 2020.
<b>Malaysia</b>	6 May	Bursa Malaysia	Listed companies granted 1-month extension for issuance of quarterly and annual reports originally due on 31 March 2020 and 30 April 2020. <a href="#">Link</a> An extension of time until 30 June 2020 is granted by the Exchange for issuance of the following: <ul style="list-style-type: none"> <li>• Quarterly Reports (QR) and Annual Reports (AR) that include annual audited financial statements and the auditors' and directors' report which are due by 31 May 2020; and</li> <li>• QRs and ARs which are due by 30 April 2020 (which had been extended to 31 May 2020 previously).</li> </ul> <p>Due date for listed companies' audited financial statements extended by one month (application to extend should be filed with authorities). The Exchange has granted listed issuers with financial year ending on 31 March 2020, an extension of time of one month to issue their annual reports and annual audited financial statements by 31 August 2020, instead of 31 July 2020. <a href="#">Link</a></p> <p>Financial institutions with financial years ended 31 December 2019 are granted an extension to 15 April 2020 for submission of audited financial statements.</p>
		Companies Commission of Malaysia	Public companies can apply to SSM to extend period of holding AGM to beyond 6 months of company's financial year end. <a href="#">Link</a>
	7 April	Audit Oversight Board (AOB)	AOB issued a circular to the auditors of PIE and the audit committee "Impact of COVID-19 Pandemic on Financial Reporting of Public Interest Entities". <a href="#">Link</a>
		Companies Commission of Malaysia (CCM)	There will be a 30 day moratorium from the end of the Movement Control Order (MCO) for the submission of statutory documents by companies to CCM. For companies with financial years ended 30 September 2019 to 31 December 2020, the deadline for the submission of financial statements to CCM is extended by 3 months after the end of the MCO. Companies must apply with the CCM for the extension with no late filing fees imposed.
	13 April	Malaysian Accounting Standards Board (MASB)	Media Release - COVID-19: MFRS 9 Financial Instruments: Expected Credit Loss Considerations <a href="#">Link</a>
<b>Malta</b>			Reporting deadline remains same – regulator stated the law allows postponement on a case-by-case basis for submissions due in March and April. The regulator has now given a 2 weeks extension for listed companies to file in line with EIOPA guidelines.
		Malta Financial Services Authority (MFSA)	Issued circular on timing of regulatory reporting due to the outbreak of COVID-19. <a href="#">Link</a>
		The Malta Institute of Accountants	COVID-19 updates page. <a href="#">Link</a>
<b>Mauritius</b>			Due date for listed companies filings deferred to 30 April 2020; regulator stated some flexibility may be allowed for other entities. Due date for audit report also extended to 30 April 2020. Central bank of Mauritius will not take regulatory action against financial institutions who have a delay in filing 31 December 2019 or 31 March 2020 reports (which are due on 31 March 2020 and 30 June 2020).
<b>Mexico</b>		National Banking and Securities Commission (CNBV)	Announced both temporary extraordinary measures and the suspension of certain filing deadlines for financial entities and persons subject to supervision by the CNBV due to COVID-19. Some of these measures include permission to submit filings

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			electronically. <a href="#">Link</a> Extension of financial reporting deadlines, companies have an extension to file the annual information in July 2020 rather than 30 April 2020.
<b>Netherlands</b>	22 May	Nederlandse Beroepsorganisatie van Accountants (NBA)	NBA published NBA Alert 42, <i>Impact Coronavirus on accountancy work</i> . <a href="#">Link</a>  Helpdesk for accountants on technical issues e.g., timing of financial reporting and going concern assumptions. <a href="#">Link</a>  Guidance on accountant's declaration for companies that have received state aid. <a href="#">Link</a>
<b>New Zealand</b>		Financial Markets Authority (FMA)	Market participants granted extra two months to provide audited financial statements. Relief intended to apply for entities and schemes with balance sheet dates from 31 December 2019 to 31 May 2020.  For listed entities and PIEs with year-ends from 31 December 2019 to 31 May 2020, term to file audited financial statements has been extended from four months to six months after year-end.  Updated on 3 April – extension to apply to all reporting entities within year-ends up to and including 31 July 2020. <a href="#">Link</a>
	29 May	External Reporting Board (XRB)	Modified audit reports explained. <a href="#">Link</a>
<b>Norway</b>			Some deadlines for reporting by banks and insurance companies to Finanstilsynet postponed. <a href="#">Link</a> .
<b>Oman</b>	14 April		Government has provided extension to hold AGM. Extending the disclosure of quarterly financial statements and the initial results until the end of June 2020.
<b>Palestinian Ruled Territories</b>			One-month extension to 30 April 2020 for listed companies, brokerage companies, and finance lease companies to file their financial statements with authorities. Additional extensions for audited financial statements likely due to 14-day state of emergency.
<b>Pakistan</b>		The Institute of Chartered Accountants of Pakistan (ICAP)	ICAP published guidance. <a href="#">Link</a>
<b>Panama</b>			Due date for listed and other "regulated" companies' annual filings deferred to 30 April 2020.
<b>Paraguay</b>		National Securities Commission (CNV)	Due date for corporate annual filings deferred to 30 April 2020. <a href="#">Link</a>
<b>Peru</b>			Government allowed flexibility in filing deadlines although no specific due date set yet.
<b>Philippines</b>		SEC	The due date for both PIEs and non-PIEs audited financial statements was deferred to 15 May; the deadline for the listed companies' filings with the SEC was extended to 30 June. <a href="#">Link</a>
<b>Poland</b>	2 April	Polish Audit Supervision Agency	Issued a statement on audit quality, importance of going concern and COVID19 disclosures. <a href="#">Link</a>
		Polish Chamber of Certified Auditors	Issued an alert on COVID19 impact. <a href="#">Link</a>  Discussing with the regulators and authorities on extending the deadlines for tax and financial reporting.  Generally the deadlines have been extended (by 3 months) and there is currently draft of extension of stock exchange reporting.
<b>Portugal</b>		Portuguese Securities Market Commission (CMVN)	Established a site with information about the measures implemented regarding COVID-19. <a href="#">Link</a>

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		Bank of Portugal	Adopted measures to ensure financial institutions continue to support the economy, in line with those already communicated by European Central Bank and European Bank Authority. <a href="#">Link</a>
		Authority of Insurance and Pension Funds	Issued communication adjusting reporting deadlines for certain financial information. <a href="#">Link</a>
		Government	Adopted certain measures including extension of general shareholders meetings from 30 March 2020 until 30 June 2020.
		Order of Statutory Auditors	Issued two communications related to the COVID-19 crisis, including alerting to the potential impact on timing of the financial reporting process and respective audits. <a href="#">Link</a>
<b>Romania</b>		Chamber of auditors (CAFR)	Published communication on impact of COVID-19 pandemic on financial audit reports. <a href="#">Link</a>
<b>Russia</b>			Annual general shareholders' (participants') meeting shall be held no earlier than 2 months and no later than 9 months after the end of the reporting year; For stock companies - annual (interim) consolidated financial statements shall be submitted no later than 180 (150) days from the reporting date and published no later than 210 (180) days from the reporting date; For issuers of securities - annual (interim) (consolidated) financial statements together with the audit report shall be published no later than 210 (180) days from the reporting date; Submitting a mandatory copy of financial statements to tax authorities, filing of tax reports, paying taxes, fees and advance tax payments deadlines have been extended till 6 May 2020.
<b>Saudi Arabia</b>			Statutory deadline extended for listed companies with fiscal year ends 31 December 2019 by one month to 30 April 2020.
<b>Serbia</b>			Extensions are likely although no formal announcement has been made by the government yet.
<b>Singapore</b>		Singapore Stock Exchange (SGX)	Extensions for issuers with 31 December 2019 financial year end to hold annual meetings by 30 June 2020. Annual audited reports still required to be finalized by 15 April 2020 unless the waiver below is granted. <a href="#">Link</a>  Listed companies with their principal place of business or have significant operations in China can apply for a waiver to postpone their annual report to 15 June and hold their AGM on 30 June. <a href="#">Link</a>
		Accounting and Corporate Regulatory Authority (ACRA), Monetary Authority of Singapore (MAS) & SGX	Issued guidance on holding AGMs given the maximum 10 individuals restriction imposed by the government. <a href="#">Link</a>  Announced both temporary extraordinary measures and the suspension of certain filing deadlines for financial entities and persons subject to supervision by the CNBV. Some of these measures include permission to submit filings electronically. ACRA is privately conveying this information to firms when asked.  ACRA announced a 60 day extension of time for holding annual general meetings (due during the period 16 April to 31 July) and filing annual returns (due for the period 1 May to 31 August) for all Singapore companies. <a href="#">Link</a>
	13 April	Institute of Singapore Chartered Accountants (ISCA)	Issued guidance on inaccessibility of component auditor's work papers and other considerations. <a href="#">Link</a>  Issued guidance on accounting implications arising from COVID-19 for entities with 31 Dec 2019 year-end. <a href="#">Link</a>  Group Audits - Inaccessibility of Component Auditors' Work Papers and Other Considerations <a href="#">Link</a>
<b>Slovakia</b>			Extensions likely although no formal announcement made by government yet; currently some reliefs are available for non-PIE auditors only.
<b>Slovenia</b>	15 April		Capital markets regulator sent out guidance for disclosures (same as ESMA). Capital markets regulator postponed the deadline for publishing annual report until end of May. <a href="#">Link</a>

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		Slovenski Institut za Revizijo	Professional body issued guidance related to items including going concern, disclosures. <a href="#">Link</a>
South Africa		Independent Regulatory Board for Auditors (IRBA)	<p>Published guidance on the implications of the COVID-19 outbreak on audits, audit firms and regulatory requirements, Provisions cover the period 27 March 2020 to 16 April 2020. <a href="#">Link</a></p> <p>Published guidance for accountants and auditors wanting their services to be designated as essential. <a href="#">Link</a></p> <p>The Impact of COVID-19 on the Auditor’s Report: Going Concern. <a href="#">Link</a></p> <p>Published guidance on the implications of the COVID-19 outbreak on Audits and Auditors. <a href="#">Link</a></p>
		Johannesburg Stock Exchange (JSE)	JSE announced that issuers with year-ends of 31 December 2019 – 31 March 2020 will receive temporary relief of two months within which to complete their year-end financial reporting process should this be required by the issuers.
		Financial Sector Conduct Authority (FSCA)	FSCA extended the period of compliance for various regulated entities by three months.
South Korea	9 April	Securities and Futures Committee (SFC)	On 25 March, 2020, the Korea SFC announced its decision to exempt 63 companies and related 36 accounting firms (as external auditors) from the administrative penalty for the December 2019 year end filing. Korea regulatory has not yet decided any relief or extension for the 1st quarter (Jan. ~ March) 2020 filing.
	27 April	Financial Services Commission (FSC)	<p>FSC announced that it would exempt administrative sanctions as a result of the resolution of the Securities and Futures Commission on listed companies’ requests for the extension of the deadline for submitting interim (half-yearly and quarterly) filings. <a href="#">Link</a></p> <p>Authorities recommend flexibility in accounting standards amid COVID-19 crisis. <a href="#">Link</a></p>
Spain	3 April	National Securities Market Commission (CNMV)	<p>Relaxed deadlines for governing bodies of Listed Public Limited Liability Companies for publishing and sending their annual financial reports to the CNMV and for issuance of an auditor’s report on listed companies’ financial statements. All formal deadlines suspended for all public and private entities. When the "State of Alarm" resolves, companies and auditors will likely have 2-3 months to complete audits and issue financial statements.</p> <p>Deadlines for holding AGMs more flexible and remote attendance permitted (by electronic means), as well as remote voting by shareholders. CNMV invites shareholders to attend general meetings by proxy rather than in person. <a href="#">Link</a></p> <p>Joint statement with College of Registrars allow companies to postpone the filing or reformulate their accounts. <a href="#">Link</a></p>
		Instituto de Censores Jurados de Cuentas de Espana	Issued a statement in relation to Royal Decree-Law 8/2020, considered highly relevant to audit and insolvency manager work at the present time. <a href="#">Link</a>
Sweden	8 April	Swedish Corporate Governance	Rules 1.1-1.3 of the Code (requirements regarding shareholders’ meeting and AGM) do not need to be applied and therefore no deviation from the Code will be deemed to have taken place if these rules are not applied, applicable throughout 2020.
		Nasdaq Stockholm OMX	<p>The Finansinspektionen (Sweden’s financial supervisory authority) and Nasdaq Stockholm OMX announced that they have the same view following ESMA’s guidelines not to prioritise supervisory action.</p> <p>Nasdaq Stockholm OMX also announced that the issuers should inform Nasdaq Stockholm company oversight function if they plan to issue financial reports later than normal rules. For issuers listed on</p>

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			First North other sets of rules will apply: the financial report needs to be issued at the latest within 7 months after yearend closing and interim reports for Q2 with reporting period ending 31 December 2019 or later but before 1 April 2020 needs to be issued within 3 months after the reporting period end.
<b>Switzerland</b>		ExpertSuisse	Federal Council approved companies holding general meetings without physical presence by writing or in electronic form or through use of an independent proxy designated by the organizer. <a href="#">Link</a>
<b>Taiwan</b>		Taiwan Stock Exchange	For listed companies only, extensions may be granted based on facts and circumstances. <a href="#">Link</a>
<b>Thailand</b>		Securities and Exchange Commission (SEC)	Extension for the submission and publication of the annual financial statements of securities companies and derivatives business operators with year-ends between 31 Dec and 30 Apr 2020. Financial statement to be submit within 21 days after approval at general shareholder’s meeting and no later than 30 Sep 2020. <a href="#">Link</a>  Relaxation for listed company submission of financial statements for period ending by May 2020, to no later than 3 months from the due date of submission. In the case of the annual financial statements, no more than 4 months from the end of the fiscal year. <a href="#">Link</a>  Listed companies may postpone their AGM based on their discretion, however, a written clarification of the reason for postponement must be submitted to the registrar. <a href="#">Link</a>
		Thai Federation of Accounting Professionals (FAP)	FAP issued a set of guidance allowing companies to temporarily disregard the impact of COVID-19 when applying certain accounting standards (e.g. financial instrument and fair value measurements, lease modifications, sufficiency of future taxable income for deferred tax assets, impairment and provisions). The guidance is applicable to reporting periods ending between 1 January and 31 December 2020. <a href="#">Link</a>
<b>Trinidad and Tobago</b>			Some pressure on regulators to consider financial reporting extensions although no formal decision announced yet.
<b>Turkey</b>			Capital Markets Board provided listed entities 30 days extension for Q1 financial reports. 30 days extension was provided to portfolio management companies, brokerage firms, and investment funds’ year-end deadlines. Banking regulator extended Q1 review deadlines for 60 days.
<b>Ukraine</b>	14 April		The Legislation has been amended to include: Extension of deadlines for annual general shareholders’ meetings on 2019 results – within 3 months after the end of the quarantine measures; Extension of deadlines for publication of 2019 financial statements together with audit report: Banks and issuers of securities – within 5 working days after the date of annual general shareholders’ meeting but not later than 31 December 2020; Other PIEs and entities defined as mid-sized by Ukrainian legislation– within 90 days after the end of the quarantine measures.
<b>UAE</b>	14 April		Central Bank: IFRS9 provision guidance <a href="#">Link</a>
<b>United Kingdom</b>	21 April	FRC	Guidance on audit issues includes engaging with audit committees on reporting timelines. Working on additional reliefs. <a href="#">Link</a>  FRC continues to finalize its inspection work for 2019/20 cycle with the aim of publishing results in July for the largest audit firms and in autumn in the Developments in Audit publication. For 2020/21 inspection FRC worked with audit firms to reduce the regulatory demands during this crisis and extended timetables to respond, staff are working remotely and only proceeding with individual elements of their work in the short term. FRC continues to make progress on the recommendations of the Kingman, CMA and Brydon reviews to ensure plans are well advanced by the time BEIS publishes its consultation on audit market reform. FRC paused requests for participation on projects and the publication of

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		<p>additional consultations and where new material is issued, FRC are reviewing the effective dates. <a href="#">Link</a></p> <p>Further guidance issued for companies and auditors on 26 March. <a href="#">Link</a></p> <p>Further guidance on modified auditors’ opinions and reports on 21 April. <a href="#">Link</a></p> <p>FRC is considering how it can adjust its audit quality review work to reduce demands on audit firms; and it will pause for at least one month requests to firms on supervisory initiatives, such as operational separation of audit practices.</p> <p>The BEIS Parliamentary Select Committee has delayed the deadline for written submissions in relation to the audit follow up inquiry till 31st July.</p> <p>A statement by the FCA allowing main market listed companies an extra 2 months to publish their audited annual financial reports. This gives main market listed companies 6 months to publish audited annual financial reports. <a href="#">Link</a></p> <p>Modifications of Independent Auditor’s Opinions and Reports. <a href="#">Link</a></p> <p>Company Guidance Update March 2020 (COVID-19). <a href="#">Link</a></p> <p>Guidance for Auditors and Matters to consider where engagements are affected by COVID-19. <a href="#">Link</a></p> <p>Guidance for companies in relation to interim results. <a href="#">Link</a></p> <p>Additional company guidance on reporting of exceptional items and APMs. <a href="#">Link</a></p>
	Companies House	Companies House gave 3 months extension to file accounts. <a href="#">Link</a>
22 April	FCA	<p>Statement allowing main market listed companies an extra 2 months to publish audited annual financial reports. This gives main market listed companies 6 months to publish audited annual financial reports. <a href="#">Link</a></p> <p>Announces a moratorium in corporate reporting - listed companies and auditors to consider delaying corporate reports for next two weeks, such as interim financial statements and final audited financial statements, except where necessary to meet legal or regulatory requirements. <a href="#">Link</a></p> <p>Changes to regulatory reporting up to 30 June 2020. <a href="#">Link</a> Issued statement setting out expectations for audits around working capital statements. <a href="#">Link</a></p> <p>Guidance to ensure customer protection and the proper functioning of markets. <a href="#">Link</a></p>
	Chartered Governance Institute	<p>Provided updated guidance on:</p> <ul style="list-style-type: none"> <li>- Possible measures to facilitate holding AGM</li> <li>- Consider postponing AGM (with due consideration of regulatory deadlines)</li> <li>- Consider holding hybrid (virtual and physical) AGM, if allowed by statute</li> <li>- Government is considering legislative options on AGMs <a href="#">Link</a></li> </ul>
	Bank of England Prudential Regulation Authority (PRA)	Sets out approach that should be taken by banks, building societies and PRA-designated investment firms in assessing expected loss provisions under IFRS 9. Lenders asked to consider need to treat covenant breaches which arise from COVID-19 crisis differently from other covenant breaches. <a href="#">Link</a>

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			On 2 April, PRA notified about the delay to implementation of the Basel 3.1. standards by 1 year. PRA also published statement outlining PRA’s approach to regulatory reporting (up to 2-month delay for annual report and accounts) and Pillar 3 disclosures in response to the COVID-19.
	13 April	The Institute of Chartered Accountants in England and Wales (ICAEW)	<p>Links to Webinars and resources on Coronavirus on various topics (e.g., working from home, taxes, charities, auditors, industry) <a href="#">Link</a></p> <p>Coronavirus (COVID-19): Considerations for inventory audit testing. <a href="#">Link</a></p> <p>Coronavirus (COVID-19): stocktake attendance and the auditor’s report. <a href="#">Link</a></p> <p>Coronavirus (COVID-19): Considering the impact on group auditors. <a href="#">Link</a></p> <p>Coronavirus (COVID-19): Understanding Audit reports. <a href="#">Link</a></p>
		Audit Analytics	Coronavirus slows UK audit opinions – article includes actual examples of Going Concern paragraphs in auditors’ reports. <a href="#">Link</a>
		Institute of Chartered Accountants of Scotland (ICAS)	ICAS issues updated guidance for auditors on attendance at stocktakes during the coronavirus outbreak <a href="#">Link</a>
United States	4 May	Securities and Exchange Commission (SEC)	<p>Subject to certain conditions, SEC provides publicly traded companies with an additional 45 days to file. (Original relief provided on 4 March was further extended on 25 March.) <a href="#">Link</a></p> <p>Issued staff guidance on current views regarding disclosure and other securities law obligations that companies should consider with respect to COVID-19. <a href="#">Link</a></p> <p>Issued guidance allowing virtual annual meetings. <a href="#">Link</a></p> <p>Issued additional guidance for conducting shareholder meetings. <a href="#">Link</a></p> <p>Statement on the Importance of High-Quality Financial Reporting in Light of the Significant Impacts of COVID-19 <a href="#">Link</a></p> <p>SEC Coronavirus (COVID-19) Response <a href="#">Link</a></p> <p>General statement about roles and responsibilities about financial reporting ecosystem stakeholders. <a href="#">Link</a></p> <p>COVID-19 related FAQs. <a href="#">Link</a></p>
		Public Company Accountability Oversight Board (PCAOB)	<p>PCAOB-registered audit firms provided with up to 45-day relief from inspections, with exception of providing access to audit documentation for certain engagements. <a href="#">Link</a></p> <p>Joint SEC PCAOB release: Reminders for Audits Nearing Completion, emphasizing the obligations auditors have with PCAOB standards and rules, as well as other applicable regulatory and professional requirements. <a href="#">Link</a></p> <p>Covid-19: Reminders for audits nearing completing Spotlight. <a href="#">Link</a></p>
		The Center for Audit Quality (CAQ)	Going concern: Management and auditor responsibilities. <a href="#">Link</a>
	24 April	American Institute of Certified Public Accountants (AICPA)	<p>Journal of Accountancy issued Coronavirus special report. <a href="#">Link</a></p> <p>How auditors can test inventory without site visit. <a href="#">Link</a></p> <p>Tips for auditing with changed controls during the pandemic. <a href="#">Link</a></p>

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			<p>Journal of Accountancy – Remote auditing comes to forefront during pandemic. <a href="#">Link</a></p> <p>Consequences of COVID-19 - Financial reporting considerations. <a href="#">Link</a></p> <p>Consequences of COVID-19 - Illustrative Public Company Disclosures. <a href="#">Link</a></p> <p>Consequences of COVID-19 – Potential auditing challenges. <a href="#">Link</a></p> <p>Journal of Accountancy – Going concern tips for auditors during the pandemic. <a href="#">Link</a></p> <p>FAQs — Audit Matters and Auditor Reporting Issues Related to COVID-19. <a href="#">Link</a></p>
<b>Uruguay</b>		Central Bank	<p>Extension of several filing deadlines for “supervised entities.” This includes a 30-day extension for fiscal year end filings and for filings from public offering issuers and entities with government participation. The deadline for companies to publicly post annual governance reports was also postponed by 30 days while the deadline to post annual report on capital, risk management and other prudential requirements was postponed by 60 days. <a href="#">Link</a></p>
<b>Uzbekistan</b>			<p>The deadline for submitting the audited financial statements (for mandatory audits) has been extended till 1 October 2020.</p>
<b>Vietnam</b>			<p>Vietnam Association of Certified Public Accountants (VACPA) considering making a recommendation to Ministry of Finance for a blanket extension of statutory filing deadline.</p>
<b>Various</b>		International Forum of Independent Audit Regulators (IFIAR)	<p>COVID-19 Updates <a href="#">Link</a></p>
		Accountancy Europe	<p>Coronavirus crisis: implications on reporting and auditing <a href="#">Link</a></p> <p>Coronavirus resources for European accountants <a href="#">Link</a></p>
		International Auditing and Assurance Standards Board (IAASB)	<p>Guidance for Auditors During the Coronavirus Pandemic <a href="#">Link</a></p> <p>Staff Audit Practice Alert March 2020: Highlighting Areas of Focus in an Evolving Audit Environment Due to the Impact of COVID-19 <a href="#">Link</a></p> <p>Going concern in the current evolving environment – Audit considerations for the impact of Covid-19. <a href="#">Link</a></p>
		International Financial Reporting Standards (IFRS)	<p>The coronavirus and the Foundation’s work <a href="#">Link</a></p> <p>IFRS 9 and covid-19 <a href="#">Link</a></p>
		Association of Chartered Certified Accountants (ACCA)	<p>Sources of advice and information <a href="#">Link</a></p>