

**Press
RELEASE**



CMF sets timeframes for delivery of financial statements of securities market entities

These timeframes are published in the Supervised Entity Timeframes Calendar on the CMF website.

February 12, 2019.- The Financial Market Commission (CMF) informs that as part of its ongoing efforts to improve regulations to ensure the proper functioning of the market, it has issued today **General Rule No. 431. This regulation establishes timeframes for the presentation of financial statements that apply to issuers of publicly offered securities, special corporations, and funds supervised by the CMF.** Such timeframes will apply from 2019 onwards.

The regulation establishes a permanent standard for the reporting of the financial statements of these entities to the Commission, which were defined annually by the CMF since the date of convergence to the International Financing Reporting Standards (IFRS).

The regulation preserves the reporting terms of financial statements in force to date, except in the case of mutual funds and investment funds. The terms of these entities are extended to homologate them with those of other securities issuers, and also to facilitate the adequate valuation process of their investments.

The reporting timeframes are published in the calendar available on the CMF website:

Type of Entity	Timeframe to Report Financial Statements		
	Q1, Q3 Statements	Q2 Statement	Annual Statement
Securities Issuers	60 Days	75 Days	90 Days
Special Corporations*	60 Days	75 days	90 Days
Investment Funds	60 Days	75 Days	90 Days
Mutual Funds	-	-	90 Days

* Special Corporations: General Fund Managers, Stock and Commodity Exchanges, and Securities Clearing and Settlement Systems Managing Companies.

On the other hand, the reporting periods applicable to other entities or persons supervised by the CMF remain valid and unchanged.

The timeframes and dates for the delivery of information to the Commission according to the regulations in force are available on the CMF website: [Supervised Entities Attention-SEIL](#) -- Calendar of Supervised Timeframes. To facilitate their calculation, the calendar incorporates the specific days on which each timeframe is met for the corresponding year.

General Norm No. 431 is published on the CMF Website ([Link](#)).

The [Calendar of Supervised Timeframes for Entities Supervised by the Commission](#) is available on its website, www.cmfchile.cl.