

POLICY GUIDELINES (ACCOUNTING POLICIES) ON THE SETTING UP OF VALUATION ALLOWANCE FOR MARKET DECLINE FOR INVESTMENTS IN TRADED STOCKS

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RESOLVED: That the Board APPROVE, as it does hereby, APPROVE the proposed Policy Guidelines (Accounting Policies) on the Setting Up of Valuation allowance for Market Decline for Investments in Traded Stocks.

It is understood that the application of the accounting policies shall take effect retroactive to the determination of the value of Investments in Traded Stocks as of December 31, 2002.

(A copy of the Proposed Policy Guidelines[*] forms part of the briefing materials attached to the Agenda Folder for Board Meeting No. 7, as Item No. 4.26, and made an integral part of this Resolution by reference).

Adopted: 2 April 2003 (Board Meeting No. 7)

[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City

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