

## SEC Reportorial and Monitoring Requirements for Domestic Corporations

DOCUMENT	FILING PERIOD
<p><b>General Information Sheet (GIS)</b></p> <p>The GIS should be certified and sworn to by the corporate secretary.</p>	<p><b>Within 30 calendar days from the date of the actual annual stockholders' or members' meeting:</b></p> <p>If unable to hold stockholders' or members' meeting for the calendar year not later than January 30 of the next calendar year</p> <p>All changes arising between annual meetings and those affecting information stated in the GIS shall be reflected in an amended GIS labeled as such and the changes clearly highlighted; the amended GIS shall be submitted within 30 calendar days after the occurrence or effectivity of such change.</p>
<p><b>Financial Statements (FS) stamped "received" by the Bureau of Internal Revenue</b></p> <p>Except as otherwise provided in Revised Corporation Code of the Philippines or in the rules issued by the Commission, every corporation, domestic or foreign, doing business in the Philippines shall submit to the Commission: (a) Annual financial statements audited by an independent certified public accountant: Provided, That if the total assets or total liabilities of the corporation are less than Six hundred thousand pesos (P600,000.00), the financial statements shall be certified under oath by the corporation's treasurer or chief financial officer</p> <p>Reference: SEC. 177. Reportorial Requirements of Corporations</p>	<p><b>Within 120 calendar days after the end of the fiscal year as specified in the By-laws</b></p>
<p>The FS of the domestic corporations, except banks and insurance companies, with annual gross sales or gross revenues of at least Php 5,000,000.00 shall also be submitted in electronic format (i.e. on diskettes or compact disk)</p>	<p><b>Within 30 days from the last day of submission of the FS</b></p>
<p><b>Stock and Transfer Book (for stock corporation) or Membership Book (for non-stock corporation)</b></p>	<p><b>Within 30 days from the date of the issuance of the Certificate of Incorporation</b></p>