

SUBMISSION OF SEC REPORTORIAL REQUIREMENTS

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/f9ec6636b2da/>

In compliance with Section 27 of R.A. 8792, otherwise known as the "Electronic Commerce Act", and Sec. 37 of its Implementing Rules and Regulations, all corporations with gross sales or revenue of Ten Million (P10,000,000.00) Pesos and above, are hereby directed to file four (4) copies and a diskette of the General Information Sheet (GIS) within thirty (30) days from the date of annual meeting, as specified in the by-laws and four (4) copies and a diskette of the Audited Financial Statements (F/S) duly stamped "RECEIVED" by the Bureau of Internal Revenue within 120 days (105 days for corporations whose securities are registered under the Revised Securities Act or Securities Regulation Code) after the end of the fiscal year as specified in the by-laws. A certification that the GIS diskette contains the exact data stated in the hard copies and the F/S diskette has the basic and material data in the F/S executed, under oath by the Corporate Secretary for the former and by the Treasurer for the latter shall also be submitted.

Those corporations with lower amount of gross sales or revenue have also the option to file these reportorial requirements with diskettes. Otherwise, they shall file six (6) hard copies of said documents.

Attached are the forms for the GIS (for stock corporation), GIS (for non-stock corporation) and F/S, as Annexes (Text Available at Office of the National Administrative Register, U.P. Law Complex) "A", "B", and "C", respectively.

All existing circulars, orders, memoranda and other related issuances inconsistent with this circular are hereby revoked or modified accordingly.

This memorandum circular shall take effect immediately

Adopted: 12 March 2001

(SGD.) LILIA R. BAUTISTA
Chairperson

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.