

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2026

Filing of Annual
Financial Statements
and General Information
Sheet

SECURITIES AND EXCHANGE COMMISSION
Memorandum Circular No. 09, Series of 2026
February 13, 2026

FILING OF ANNUAL FINANCIAL STATEMENTS AND GENERAL INFORMATION SHEET

I. Deadline of Submission

Corporations with fiscal years ending on December 31 must file their AFS through the SEC eFAST by May 29, 2026.

For corporations with a different filing schedule, the following periods shall apply:

Corporations/Entities	Deadline
With fiscal years ending on a date other than December 31	Within 120 calendar days from the end of the fiscal year
Brokers and dealers with fiscal years ending on December 31	SEC Form 52-AR must be filed by April 30, 2026
Brokers and dealers with fiscal years ending on a date other than December 31	SEC Form 52-AR must be filed within 110 calendar days after the close of their respective fiscal year
<input checked="" type="checkbox"/> Whose securities are listed on the Philippine Stock Exchange (PSE) <input checked="" type="checkbox"/> Whose securities are registered but not listed on the PSE <input checked="" type="checkbox"/> Considered as public companies <input checked="" type="checkbox"/> Entities covered by Section 17.2 of the SRC ¹	Within 105 calendar days after the end of the fiscal year as attachment to their Annual Reports
Non-listed registered issuers of securities who filed SEC Form 17-EX	Submit the AFS by May 29, 2026 or within 120 calendar days from the end of their fiscal year
Whose AFS are being audited by COA	Submission of the AFS shall be accompanied with: <input checked="" type="checkbox"/> An affidavit that is signed by the President and Treasurer (or CFO) attesting that the company timely provided the FS and supporting documents to the COA and that the audit has just been concluded; <input checked="" type="checkbox"/> A letter from COA confirming the information in the affidavit

¹ 1) An issuer which has sold a class of its securities pursuant to a registration; 2) An issuer with a class of securities listed for trading on an Exchange; and 3) An issuer with assets of at least Php 50,000,000.00 or such other amount as the SEC shall prescribe, and having 200 or more holder each holding at least 100 share of a class of its equity securities

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II. Late filings

Late filings (*i.e.* submissions made after May 29, 2026) shall be subject to penalties.

III. Requirements in the Submission of AFS.

- The submitted AFS must bear the BIR “received” stamp. For e-AFS filers, the system-generated Transaction Reference Number/Confirmation Receipt must be attached.
- The following must submit annual audited financial statements (AAFS):
 - a) Stock corporations with total assets or liabilities of more than P3,000,000;
 - b) Non-stock corporations with total assets or liabilities of more than P3,000,000;
 - c) Branch offices/representative offices of stock foreign corporations with assigned capital in the equivalent amount of P1,000,000;
 - d) Branch offices/representative offices of non-stock foreign corporations with total assets in the amount of P1,000,000 or more;
 - e) Regional operating headquarters of foreign corporations with total revenue in the amount of P1,000,000 or more.
- Corporations which do not meet the thresholds may submit their AFS accompanied by a Statement of Management’s Responsibility signed under oath by the following:

Particulars	Signatory
Stock and non-stock corporations	<input checked="" type="checkbox"/> Chairman of the Board; <input checked="" type="checkbox"/> President or CEO; and <input checked="" type="checkbox"/> Treasurer or CFO <i>All duly authorized by the Board of Directors</i>
One Person Corporations	<input checked="" type="checkbox"/> President <input checked="" type="checkbox"/> Treasurer

IV. Filing of the General Information Sheet (GIS)

- All corporations shall file within thirty (30) calendar days from the date of the actual annual stockholders’ or members’ meeting.
- Foreign corporations must file within thirty (30) calendar days from the anniversary date of their respective SEC licenses.

V. Submission of SEC Form for Appointment of Officers (*For One Person Corporations Only*)

The form must be submitted within fifteen (15) days from the date of issuance of the OPC’s Certificate of Incorporation or within five (5) days from when the change was reflected.

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VI. Submission of Annual Reports in eFAST

All corporations must file their annual reports through eFAST regardless of the number of reports.

VII. Acceptance of the Report

Reports may be reverted for any of the following reasons:

- a) Poor image quality (blurred and unreadable);
- b) Wrong page orientation;
- c) Wrong company profile;
- d) Wrong period covered and submission type; or
- e) Any submission found to contain erroneous or incorrect report filed.

VIII. eFAST Operating Hours

- The eFAST operates 24/7 but submissions made on a Saturday, Sunday, holiday or during work suspensions shall be considered filed on the next working day
- Reviews, acceptance, and reversions shall be done only on weekdays.

IX. Date of Receipt of the Report

- The date for the receipt is the date they are initially submitted through eFAST.
- A reverted report is considered not filed or not received. A notification will be sent to the filer stating the reason for the rejection of the report.

Source:
SEC Memorandum Circular No. 9 Series of 2026
February 13, 2026

Learn more:

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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