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On January 11, 2016, the Securities and Exchange Commission (SEC) in its Memorandum Circular No. 1 Series of 2016 prescribes the schedule of filing of the Audited Financial Statements (AFS) of the Companies whose fiscal year ends on December 31, 2015. The date of filing shall depend in the last numerical digit of their SEC registration or license numbers, as follows:

April 18, 19, 20, 21, 22 : "1", "2"

April 25, 26, 27, 28, 29 : "3", "4"

May 2, 3, 4, 5, 6 : "5", "6"

May 10, 11, 12, 13 : "7", "8"

May 16, 17, 18, 19, 20 : "9", "0"

The above filing schedule shall not apply to the following Corporations whose:

- fiscal year ends on a date other than December 31 2015;
- securities are listed on the Philippine Stock Exchange; and
- AFS are being audited by the Commission on Audit (COA).

Please be advised that on or prior to April 18, 2016, all Corporations may file their AFS regardless of the last digit of their registration or license numbers. Late filings shall be accepted starting May 23, 2016 and shall be subject to the prescribed penalties which shall be computed from the date of the last day of filing schedule. Failure to comply with any of the formal requirements under SRC Rule 68, as amended, shall be considered a sufficient ground for the imposition of penalties by SEC.

In addition, all corporations may directly file at the SEC Head Office and/or all SEC Satellite Offices.

All filers may also select courier filing options: SEC express nationwide submission (SENS) or courier/regular mail.

All Corporations shall file their General Information Sheet within 30 days from:

- a. date of annual stockholders' meeting per By-Laws for STOCK CORPORATIONS;
- b. date of annual members' meeting per By-Laws for NONSTOCK CORPORATIONS; and
- c. anniversary date of the issuance of the SEC license for FOREIGN CORPORATIONS.