Securities and Exchange Commission
PHILIPPINES

BAGONG PILIPINAS

NOTICE

TO : **ALL CONCERNED CORPORATIONS AND PARTNERSHIPS**

SUBJECT : **REQUEST FOR COMMENTS ON THE EXPOSURE DRAFT OF THE MEMORANDUM CIRCULAR ON THE GUIDELINES ON THE IMPLEMENTATION OF PAPERLESS FILING FOR SELECT AMENDMENT APPLICATIONS THROUGH THE eAMEND PORTAL**

The Commission hereby requests comments and/or inputs on the attached draft Memorandum Circular on the Guidelines on the Implementation of Paperless Filing for Select Amendment Applications through the eAMEND Portal.

The written comments on the exposure draft must be submitted to the Company Registration and Monitoring Department ("CRMD") via electronic mail at mhssjangeles@sec.gov.ph on or before **15 April 2026.**

Please use the attached template in submitting your comments and proposed revisions to comply with the Memorandum Circular, with the following electronic mail subject line:

Subject: COMMENT – Exposure Draft of the MC on the eAMEND Paperless Filing

Issued on 31 March 2026 in Makati City, Philippines.

Securities and Exchange Commission PHILIPPINES

BAGONG PILIPINAS

COMMENTS ON THE DRAFT MEMORANDUM CIRCULAR ON THE eAMEND PAPERLESS FILING

NAME : ______________________________

COMPANY : ______________________________

Provisions on the Draft Circular	Comments	Proposed Revision
Section 1. Supplemental Application.		
Section 2. Amendment Applications Eligible for Paperless Filing.		
Section 3. Optional Nature of Paperless Filing.		
Section 4. Documentary Requirements.		
Section 5. eSECURE and Credentialing.		
Section 6. Upfront Payment.		
Section 7. QR and Notarization.		
Section 8. Post-Evaluation, Verification, and Inspection.		
Section 9. Effect of Electronic Filing.		
Section 10. Violation.		

Section 11. Penalties.		
Section 12. Secretary's Certificate with Affidavit of Undertaking.		
Forms.		

SEC MEMORANDUM CIRCULAR NO. ____
Series of 2026

TO	:	**ALL CONCERNED**
SUBJECT	:	**GUIDELINES ON THE IMPLEMENTATION OF PAPERLESS FILING FOR SELECT AMENDMENT APPLICATIONS THROUGH THE eAMEND PORTAL**
DATE	:	**___ APRIL 2026**

WHEREAS, Section 13 and Section 180 of Republic Act ("RA") No. 11232, otherwise known as the Revised Corporation Code of the Philippines ("RCC"), authorize the Securities and Exchange Commission ("SEC" or "Commission") to develop and implement an electronic filing and monitoring system and to allow the filing of amendments in electronic form;

WHEREAS, RA No. 8792, otherwise known as the Electronic Commerce Act of 2000, recognizes the legal validity and enforceability of electronic documents[1] and electronic data messages[2] and mandates government agencies to accept such documents;

WHEREAS, under A.M. No. 01-7-01-SC, otherwise known as the Rules on Electronic Evidence, electronic documents, including scanned Portable Document Format ("PDF") copies of duly executed paper documents, are admissible in evidence subject to authentication requirements[3];

WHEREAS, RA 11032, otherwise known as the Ease of Doing Business and Efficiency Government Service Delivery Act of 2018 ("EODB Act"), mandates government agencies to streamline procedures and promote efficiency in the delivery of public services;

WHEREAS, the Commission previously issued SEC Memorandum Circular ("MC") No. 3, Series of 2024 and SEC Memorandum Circular ("MC") No. 3, Series of 2026 prescribing the guidelines on the use of the Electronic Application for Modification of Entity Data ("eAMEND") Portal;

WHEREAS, in furtherance of the Commission's digital transformation initiatives and to promote regulatory efficiency and sustainability, it is necessary to implement a paperless filing system for select amendment applications through the eAMEND Portal;

NOW, THEREFORE, the Commission hereby issues the following guidelines:

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[1] Section 5(f) of RA 8792 provides:
"*Electronic document* refers to information or the representation of information, data, figures, symbols or other modes of written expression, described or however represented, by which a right is established or an obligation extinguished, or by which a fact may be proved and affirmed, which is received, recorded, transmitted, stored, processed, retrieved or produced electronically."

[2] Section 5(c) of RA 8792 provides:
"*Electronic data message* refers to information generated, sent, received or stored by electronic, optical or similar means."

[3] SECTION 2 of A.M. No. 01-7-01-SC provides:
"*Admissibility.* — An electronic document is admissible in evidence if it complies with the rules on admissibility prescribed by the Rules of Court and related laws and is authenticated in the manner prescribed by these Rules"

Section 1. Supplemental Application. This Memorandum Circular supplements existing rules governing amendment applications filed through the eAMEND Portal.

Amendment applications not covered by this Circular shall continue to be governed by existing rules and procedures, including the submission of hard copies of amendment documents where applicable.

Section 2. Amendment Applications Eligible for Paperless Filing. Paperless filing shall apply only to amendment applications involving amendments to the following provisions or a combination thereof:

A. Articles of Incorporation

1. Prefatory Clause;
2. Change in the Principal Office Address;
3. Term of Existence;
4. Increase or Decrease in the Number of the Board of Directors/Trustees; and
5. Fiscal Year for One Person Corporations ("OPCs").

B. By-Laws

1. Date of Annual Meeting of the Stockholders/Members; and
2. Fiscal Year.

Applications involving amendments not listed above shall not qualify for paperless filing and shall be processed under the existing procedures requiring submission of hard copies. The Commission may expand the coverage of amendment applications eligible for paperless filing, as may be deemed appropriate.

Section 3. Optional Nature of Paperless Filing. The paperless filing under this Circular is optional and not mandatory. Corporations may still choose to file through Simple Processing or Regular Processing, pursuant to MC 3, S. 2026, which still requires the submission of the hard copies of the amendment documents.

The paperless filing shall be without prejudice to the Commission's authority to require compliance with existing procedures where appropriate.

Section 4. Documentary Requirements. Applicants shall upload the following in PDF format with a maximum file size of twenty-five (25) megabytes (mb) for each document, through the eAMEND Portal:

1. System-generated/downloaded Cover Sheet for Amendment;
2. Amended Articles of Incorporation and/or Amended By-Laws
3. System-generated/downloaded, signed and notarized or apostilled/authenticated (if signed and executed outside the Philippines) Amendment Form (Annex "A", "A-1", "A-2", "B", "B-1", "B-2" and "B-3");
4. Notarized Secretary's Certificate and Undertaking (Annex "C");
5. Monitoring Clearance or Affidavit of Undertaking in lieu thereof, if applicable; and
6. Certification or favorable endorsement from appropriate government agency or SEC department, if required.

All documents must be duly executed prior to scanning. The uploaded PDF copies shall constitute the official filing for purposes of Commission action.

Section 5. eSECURE and Credentialing. The Authorized Representative and Corporate Secretary shall ensure the creation of an Electronic SEC Universal Registration Environment ("eSECURE") account and shall undergo credentialing to ensure the security and authenticity of the user's identity.

As part of the Commission's electronic Know-Your-Customer ("eKYC") process, the SEC may collect and process personal information from the Corporate Secretary and capture a live photo.

Section 6. Upfront Payment. Applicants shall pay one hundred percent (100%) of the assessed filing fees prior to processing.

The system shall generate a Payment Assessment Form ("PAF"). Payment must be completed within ten (10) calendar days from issuance. Failure to complete payment within the prescribed period shall result in the automatic purging of the application from the system.

Upon confirmation of payment, the application shall be assigned to the appropriate Specialist/Processor for evaluation.

Section 7. QR and Notarization. All system-generated Amendment Forms issued through the eAMEND Portal shall contain a unique Quick Response ("QR") Code.

The QR Code shall serve as a digital identifier corresponding to the specific amendment application and shall enable traceability, monitoring, and verification.

Notwithstanding the electronic submission of documents through the eAMEND Portal, the Amendment Form and documentary requirements, where applicable, shall remain subject to notarization, which shall ensure the authenticity of signatures and the due execution of the amendment documents.

Section 8. Post-Evaluation, Verification, and Inspection. Applications approved under the paperless filing system shall remain subject verification, inspection, and audit by the Commission.

The Commission shall conduct random post-evaluation of approved amendment applications to ensure that the Corporation (a) Maintains and safeguards the original signed and notarized documents, and (b) Complies with the undertakings made in connection with the filing.

For this purpose, the Commission may require the corporation to present the original signed and notarized documents corresponding to the uploaded amendment documents.

Failure to comply with such directive may constitute a violation of this Circular and the undertakings executed in connection with the amendment application.

Section 9. Effect of Electronic Filing. Documents submitted through the eAMEND Portal pursuant to this Circular, including scanned copies of signed and notarized amendment documents, shall be recognized by the Commission as valid electronic submissions for purposes of processing amendment applications.

Such electronic submissions shall have the same legal effect as the submission of hard copies, subject to verification by the Commission.

The submission of electronic documents through the eAMEND Portal shall constitute a representation by the applicant that the uploaded documents are true and faithful copies of the original signed documents maintained in the corporate records of the corporation.

Section 10. Violation. Any of the following acts shall constitute a violation of this Circular:

a. Misrepresentation in the Notarized Secretary's Certificate and Undertaking (Annex "C");
b. Submission of falsified or inaccurate documents through the eAMEND Portal;
c. Failure to comply with the undertakings contained in the Notarized Secretary's Certificate and Undertaking (Annex "C"); and
d. Failure to comply with lawful directives of the Commission to present original documents.

The Commission may impose any or all of the following sanctions:

a. Revocation or cancellation of the approved amendment;
b. Disqualification of the corporation from availing of paperless filing through the eAMEND Portal;
c. Administrative sanctions against the responsible Corporate Secretary or officers; and
d. Referral for appropriate civil or criminal action when warranted.

Section 11. Penalties. Failure to comply with a lawful directive of the Commission to present the original signed and notarized amendment documents within fifteen (15) calendar days from receipt of such directive shall subject the corporation to a penalty of Twenty Thousand Pesos (₱20,000.00) and shall result in the revocation of the corporation's amendment application, without prejudice to other administrative, civil, or criminal liabilities under applicable laws, rules, and regulations.

Section 12. Secretary's Certificate with Affidavit of Undertaking. All applications covered under this Circular shall be supported by a separate duly signed and notarized Secretary's Certificate with Undertaking executed by the Corporate Secretary.

The Secretary's Certificate with Undertaking shall:

- Attest that all required Directors/Trustees personally signed the amendment documents;
- Confirm that the Corporate Secretary personally signed the documents;
- Confirm that uploaded PDFs are true and faithful scanned copies of the original signed documents;
- Undertake safekeeping of the originals by the Office of the Corporate Secretary;
- Undertake turnover and presentation of original documents upon lawful directive; and
- Acknowledge personal responsibility and liability for falsification or misrepresentation.

Failure to upload the required Secretary's Certificate with Undertaking shall render the application incomplete.

REPEALING CLAUSE. All circulars, memoranda, rules, and regulations inconsistent with this Memorandum Circular are hereby modified or repealed accordingly.

EFFECTIVITY. This Memorandum Circular shall take effect after one (1) month after its publication.

Done this ________ 2026 in Makati City, Philippines.

For the Commission:

FRANCISCO ED. LIM
Chairperson

ANNEX "A" – STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM (Articles of Incorporation)

Corporate Name: **SEC Registration No.:**

Company Type: Stock Corporation **Number of Board:**

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on Articles of Incorporation:

Date of Approval by the Board of Directors: [date] **Date of Approval by the Shareholders:** [date]	
From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

Date of Approval by the Board of Directors: [if there are multiple dates] **Date of Approval by the Shareholders:** [if there are multiple dates]	
From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

X---

DIRECTORS' CERTIFICATE

We, the undersigned majority of the Board of Directors and the Corporate Secretary of ______________(Name of Corporation)______________, do hereby certify that the Articles of Incorporation of said corporation was amended by a ____________________ vote of the Board of Directors at a meeting held on ________(insert date or dates, as applicable)________, at which meeting a quorum was present, and ratified by the vote of stockholders owning or representing ______________________________ of the outstanding capital stock at a meeting held on _______________(insert date or dates, as applicable)_______________ at the principal office of the corporation and/or via remote communication in accordance with the rules and regulations of the Securities and Exchange Commission.

We further certify that the Corporate Secretary shall cause the uploading of this duly executed Amendment Form on the eAmend Portal using his/her official SEC credential, and that the uploaded PDF of the Amendment Form is a true and faithful copy of the duly executed Amendment Form bearing the wet signatures of the Board of Directors and the Corporate Secretary.

The Board of Directors, through the Office of the Corporate Secretary, hereby undertakes to safekeep the original Amendment Form for the duration of the corporation's corporate existence, and to promptly present the Amendment Form when directed by the Courts, the Commission, and other government agencies. Failure to comply with the foregoing undertakings shall subject the Board of Directors and the Corporate Secretary to the applicable penalties and administrative sanctions as may be imposed by the Commission under Memorandum Circular No. ___, Series of 2026.

______________________________	______________________________
TIN:	TIN:
Director	Corporate Secretary

X---

SECRETARY'S CERTIFICATE

I, ______________________________, legal age, a Filipino, and resident of ____, after having been sworn to in accordance with law hereby depose and state that:

I am the duly elected and qualified Corporate Secretary of ____________________(Name of Corporation)_______________, a corporation duly registered with the Commission and in good standing, with principal office at ____.

To the best of my knowledge, from the date of approval of the amendment/s by the Board of Directors/Trustees in a meeting held on_______________(insert date or dates, as applicable)_______________ and the Stockholders/Members in a meeting held on _______________(insert date or dates, as applicable)_______________ up to the date of filing of the application for amendment of Articles of Incorporation with the Commission, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or any claim by any person or group against the board of directors/trustees, individual director/trustee and/or major corporate officer/s of the Corporation as its duly elected and/or appointed director/trustee or officer or vice versa.

Signed this _____ day of __________, 20_______ at ____________________________________.

____
TIN:
Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_________day of_________20_____in____Philippines. This refers to the Amendment Form consisting of the Directors' Certificate and Secretary's Certificate, signed by the affiants who personally appeared before me exhibiting to me their _________ issued on_________________________at__________________________________.

NOTARY PUBLIC

Doc. No. _______;
Page No. _______;
Book No. _______;
Series of 20_______.

ANNEX "A-1" – NON-STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM (Articles of Incorporation)

Corporate Name: **SEC Registration No.:**

Company Type: Non-Stock Corporation **Number of Board:**

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on Articles of Incorporation:

Date of Approval by the Board of Trustees: [date] **Date of Approval by the Members:** [date]	
From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

Date of Approval by the Board of Trustees: [if there are multiple dates] **Date of Approval by the Members:** [if there are multiple dates]	
From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

X---

TRUSTEES' CERTIFICATE

We, the undersigned majority of the Board of Trustees and the Corporate Secretary of ____________________(Name of Corporation)________________, do hereby certify that the Articles of Incorporation of said corporation was amended by a ______________________________ vote of the Board of Trustees at a meeting held on ______________(insert date or dates, as applicable)_______________, at which meeting a quorum was present, and ratified by the vote of the

________________________ of the membership at a meeting held on ___________ (insert date or dates, as applicable) ____________ at the principal office of the corporation and/or via remote communication in accordance with the rules and regulations of the Securities and Exchange Commission.

We further certify that the Corporate Secretary shall cause the uploading of this duly executed Amendment Form on the eAmend Portal using his/her official SEC credential, and that the uploaded PDF of the Amendment Form is a true and faithful copy of the duly executed Amendment Form bearing the wet signatures of the Board of Trustees and the Corporate Secretary.

The Board of Trustees, through the Office of the Corporate Secretary, hereby undertakes to safekeep the original Amendment Form for the duration of the corporation's corporate existence, and to promptly present the Amendment Form when directed by the Courts, the Commission, and other government agencies. Failure to comply with the foregoing undertakings shall subject the Board of Directors and the Corporate Secretary to the applicable penalties and administrative sanctions as may be imposed by the Commission under Memorandum Circular No. ___, Series of 2026.

____________________________	____________________________
TIN:	TIN:
Trustee	Corporate Secretary

X---

SECRETARY'S CERTIFICATE

I, __________________________, legal age, a Filipino, and resident of ____, after having been sworn to in accordance with law hereby depose and state that:

I am the duly elected and qualified Corporate Secretary of ________________ (Name of Corporation) _____________, a corporation duly registered with the Commission and in good standing, with principal office at ____.

To the best of my knowledge, from the date of approval of the amendment/s by the Board of Directors/Trustees in a meeting held on ____________ (insert date or dates, as applicable) ___________ and the Stockholders/Members in a meeting held on ___________ (insert date or dates, as applicable) ___________ up to the date of filing of the application for amendment of Articles of Incorporation with the Commission, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or any claim by any person or group against the board of directors/trustees, individual director/trustee and/or major corporate officer/s of the Corporation as its duly elected and/or appointed director/trustee or officer or vice versa.

Signed this ____ day of________, 20_____ at __________________________________.

____

TIN:

Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this________day of________20_____in____Philippines. This refers to the Amendment Form consisting of the Directors' Certificate and Secretary's Certificate, signed by the affiants who personally appeared before me exhibiting to me their ________ issued on________________________at________________________________.

NOTARY PUBLIC

Doc. No. _______;
Page No. _______;
Book No. _______;
Series of 20_______.

ANNEX "A-2" – ONE PERSON CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM (Articles of Incorporation)

Corporate Name: **SEC Registration No.:**

Company Type: One Person Corporation

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision for Amendment on Articles of Incorporation:

Date of Approval by the Sole Stockholder: [date]	
From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

Date of Approval by the Sole Stockholder: [if there are multiple dates]	
From (based from the latest SEC approved Articles of Incorporation (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

X---

RESOLUTION

I, ________________, the sole stockholder of ________(Name of Corporation)________, a one-person corporation duly organized and registered with the Securities and Exchange Commission, hereby declare that on ______________(insert date or dates, as applicable)______________, at the principal office of the corporation, decided to file an amended application.

I further certify that the Corporate Secretary shall cause the uploading of this duly executed Amendment Form on the eAmend Portal using his/her official SEC credential, and that the uploaded PDF of the Amendment Form is a true and faithful copy of the duly executed Amendment Form bearing the wet signatures of the Single Stockholder and the Corporate Secretary.

The Single Stockholder, through the Office of the Corporate Secretary, hereby undertakes to safekeep the original Amendment Form for the duration of the corporation's corporate existence, and to promptly present the Amendment Form when directed by the Courts, the Commission, and other government agencies. Failure to comply with the foregoing undertakings shall subject the Single Stockholder and the Corporate Secretary to the applicable penalties and administrative sanctions as may be imposed by the Commission under Memorandum Circular No. ___, Series of 2026.

______________________________	______________________________
TIN:	TIN:
Single Stockholder	Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this________day of________20____in________________________________Philippines. This refers to the Amendment Form consisting of the Directors' Certificate and Secretary's Certificate, signed by the affiants who personally appeared before me exhibiting to me their ________ issued on____________________at_________________________.

NOTARY PUBLIC

Doc. No. ______;
Page No. ______;
Book No. ______;
Series of 20______.

ANNEX "B" – STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws

Corporate Name: **SEC Registration No.:**

Company Type: Stock Corporation **Number of Board:**

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

Date of Approval by the Board of Directors: [date] **Date of Approval by the Shareholders:** [date]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

Date of Approval by the Board of Directors: [if there are multiple dates] **Date of Approval by the Shareholders:** [if there are multiple dates]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

X---

DIRECTORS' CERTIFICATE

We, the undersigned majority of the Board of Directors and the Corporate Secretary of ____________(Name of Corporation)____________, do hereby certify that the By-laws of said corporation was amended by a ____________________ vote of the Board of Directors at a meeting held on ________(insert date or dates, as applicable)________, at which meeting a quorum was present, and ratified by the vote of the stockholders owning or representing ____________________ of the outstanding capital stock at a meeting held on ________(insert date or dates, as applicable)________ at the principal office of the corporation and/or via remote communication in accordance with the rules and regulations of the Securities and Exchange Commission.

We further certify that the Corporate Secretary shall cause the uploading of this duly executed Amendment Form on the eAmend Portal using his/her official SEC credential, and that the uploaded PDF of the Amendment Form is a true and faithful copy of the duly executed Amendment Form bearing the wet signatures of the Board of Directors and the Corporate Secretary.

The Board of Directors, through the Office of the Corporate Secretary, hereby undertakes to safekeep the original Amendment Form for the duration of the corporation's corporate existence, and to promptly present the Amendment Form when directed by the Courts, the Commission, and other government agencies. Failure to comply with the foregoing undertakings shall subject the Board of Directors and the Corporate Secretary to the applicable penalties and administrative sanctions as may be imposed by the Commission under Memorandum Circular No. ___, Series of 2026.

______________________________	______________________________
TIN:	TIN:
Director	Corporate Secretary

X--

SECRETARY'S CERTIFICATE

I, ______________________________, legal age, a Filipino, and resident of ______________________________, after having been sworn to in accordance with law hereby depose and state that:

I am the duly elected and qualified Corporate Secretary of ________________ (Name of Corporation) ________________, a corporation duly registered with the Commission and in good standing, with principal office at ______________________________.

To the best of my knowledge, from the date of approval of the amendment/s by the Board of Directors/Trustees in a meeting held on ____________ (insert date or dates, as applicable) ____________ and the Stockholders/Members in a meeting held on ____________ (insert date or dates, as applicable) ____________ up to the date of filing of the application for amendment of By-Laws with the Commission, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or any claim by any person or group against the board of directors/trustees, individual director/trustee and/or major corporate officer/s of the Corporation as its duly elected and/or appointed director/trustee or officer or vice versa.

Signed this _____ day of__________, 20_______ at ______________________________.

____

TIN:

Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this________day of________20____in______________________________Philippines. This refers to the Amendment Form consisting of the Directors' Certificate and Secretary's Certificate, signed by the affiants who personally appeared before me exhibiting to me their ________ issued on________________________at________________________________.

NOTARY PUBLIC

Doc. No. _______;
Page No. _______;
Book No. _______;
Series of 20_______.

ANNEX "B-1" – STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws (Power to Amend Delegated by the Stockholders to the Board of Directors)

Corporate Name: **SEC Registration No.:**

Company Type: Stock Corporation **Number of Board:**

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

Date of Approval by the Board of Directors: [date]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

Date of Approval by the Board of Directors: [if there are multiple dates]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

X---

DIRECTORS' CERTIFICATE

We, the undersigned majority of the Board of Directors and the Corporate Secretary of ___(Name of Corporation)___, do hereby certify that the By-laws of said corporation was amended by a ______________________ vote of the Board of Directors at a meeting held on ______________(insert date or dates, as applicable)______________, at which meeting a quorum was present, at the principal office of the corporation and/or via remote communication in accordance with the rules and regulations of the Securities and Exchange Commission, pursuant to the power delegated by the Stockholders to the Board of Directors. This delegated authority was approved by the Stockholders owning _____________________________ of the outstanding capital stock of the corporation on ____________________________ in accordance with ***Section 47 of the Revised Corporation Code***.

We further certify that the Corporate Secretary shall cause the uploading of this duly executed Amendment Form on the eAmend Portal using his/her official SEC credential, and that the uploaded PDF of the Amendment Form is a true and faithful copy of the duly executed Amendment Form bearing the wet signatures of the Board of Directors and the Corporate Secretary.

The Board of Directors, through the Office of the Corporate Secretary, hereby undertakes to safekeep the original Amendment Form for the duration of the corporation's corporate existence, and to promptly present the Amendment Form when directed by the Courts, the Commission, and other government agencies. Failure to comply with the foregoing undertakings shall subject the Board of Directors and the Corporate Secretary to the applicable penalties and administrative sanctions as may be imposed by the Commission under Memorandum Circular No. ___, Series of 2026.

______________________________________ ______________________________________
TIN: TIN:
Director Corporate Secretary

X---

SECRETARY'S CERTIFICATE

I, ___________________________________, legal age, a Filipino, and resident of ____, after having been sworn to in accordance with law hereby depose and state that:

I am the duly elected and qualified Corporate Secretary of _______________________(Name of Corporation)__________________, a corporation duly registered with the Commission and in good standing, with principal office at ____.

To the best of my knowledge, from the date of approval of the amendment/s by the Board of Directors/Trustees in a meeting held on________________(insert date or dates, as applicable)________________ up to the date of filing of the application for amendment of By-Laws with the Commission, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or any claim by any person or group against the board of directors/trustees, individual director/trustee and/or major corporate officer/s of the Corporation as its duly elected and/or appointed director/trustee or officer or vice versa.

Signed this _____day of__________, 20_______ at ____.

____
TIN:
Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_________day of_________20_____in____Philippines. This refers to the Amendment Form consisting of the Directors' Certificate and Secretary's Certificate, signed by the affiants who personally appeared before me exhibiting to me their _________ issued on_________________________at_________________________________.

NOTARY PUBLIC

Doc. No. _______;
Page No. _______;
Book No. _______;
Series of 20_______.

ANNEX "B-2" – NON-STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws

Corporate Name: **SEC Registration No.:**

Company Type: Non-Stock Corporation **Number of Board:**

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

Date of Approval by the Board of Trustees: [date] **Date of Approval by the Members:** [date]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

Date of Approval by the Board of Trustees: [if there are multiple dates] **Date of Approval by the Members:** [if there are multiple date]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

X---

TRUSTEES' CERTIFICATE

We, the undersigned majority of the Board of Trustees and the Corporate Secretary of ____________(Name of Corporation)__________, do hereby certify that the By-laws of said corporation was amended by a ________________ vote of the Board of Trustees at a meeting held on ________(insert date or dates, as applicable)________, at which meeting a quorum was present, and ratified by the vote of the ________________ of the membership at a meeting held on ________(insert date or dates, as applicable)________ at the principal office of the corporation and/or via remote communication in accordance with the rules and regulations of the Securities and Exchange Commission.

We further certify that the Corporate Secretary shall cause the uploading of this duly executed Amendment Form on the eAmend Portal using his/her official SEC credential, and that the uploaded PDF of the Amendment Form is a true and faithful copy of the duly executed Amendment Form bearing the wet signatures of the Board of Trustees and the Corporate Secretary.

The Board of Trustees, through the Office of the Corporate Secretary, hereby undertakes to safekeep the original Amendment Form for the duration of the corporation's corporate existence, and to promptly present the Amendment Form when directed by the Courts, the Commission, and other government agencies. Failure to comply with the foregoing undertakings shall subject the Board of Directors and the Corporate Secretary to the applicable penalties and administrative sanctions as may be imposed by the Commission under Memorandum Circular No. ___, Series of 2026.

______________________________	______________________________
TIN:	TIN:
Trustee	Corporate Secretary

X---

SECRETARY'S CERTIFICATE

I, ______________________________, legal age, a Filipino, and resident of ____, after having been sworn to in accordance with law hereby depose and state that:

I am the duly elected and qualified Corporate Secretary of ________________(Name of Corporation)______________, a corporation duly registered with the Commission and in good standing, with principal office at ____.

To the best of my knowledge, from the date of approval of the amendment/s by the Board of Directors/Trustees in a meeting held on____________(insert date or dates, as applicable)____________ and the Stockholders/Members in a meeting held on ____________(insert date or dates, as applicable)____________ up to the date of filing of the application for amendment of By-Laws with the Commission, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or any claim by any person or group against the board of directors/trustees, individual director/trustee and/or major corporate officer/s of the Corporation as its duly elected and/or appointed director/trustee or officer or vice versa.

Signed this _____ day of__________, 20_______ at ______________________________________.

____
TIN:
Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this_________day of_________20_____in____Philippines. This refers to the Amendment Form consisting of the Directors' Certificate and Secretary's Certificate, signed by the affiants who personally appeared before me exhibiting to me their _________ issued on_________________________at_________________________________.

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Series of 20_______.

ANNEX "B-3" – NON-STOCK CORPORATION

COMPANY REGISTRATION AND MONITORING DEPARTMENT

AMENDMENT FORM for By-Laws (Power to Amend Delegated by the Members to the Board of Trustees)

Corporate Name: **SEC Registration No.:**

Company Type: Non-Stock Corporation **Number of Board:**

Authorized Representative: **Email Address:**

Mobile/Landline No.:

Provision/s for Amendment on By-Laws:

Date of Approval by the Board of Trustees: [date]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

Date of Approval by the Board of Trustees: [if there are multiple dates]	
From (based from the latest SEC approved By-Laws (amendments, if any))	**To**
[if there are multiple amended provisions]	[if there are multiple amended provisions]

X---

TRUSTEES' CERTIFICATE

We, the undersigned majority of the Board of Trustees and the Corporate Secretary of ___(Name of Corporation)___, do hereby certify that the By-laws of said corporation was amended by a ________________________________ vote of the Board of Trustees at a meeting held on _______________(insert date or dates, as applicable)_______________, at which meeting a quorum was present, at the principal office of the corporation and/or via remote communication in accordance with the rules and regulations of the Securities and Exchange Commission, pursuant to the power delegated by the Members to the Board of Trustees. This delegated authority was approved by ______________________________ of the Members of the corporation on ______________________________ in accordance with ***Section 47 of the Revised Corporation Code***.

We further certify that the Corporate Secretary shall cause the uploading of this duly executed Amendment Form on the eAmend Portal using his/her official SEC credential, and that the uploaded PDF of the Amendment Form is a true and faithful copy of the duly executed Amendment Form bearing the wet signatures of the Board of Trustees and the Corporate Secretary.

The Board of Trustees, through the Office of the Corporate Secretary, hereby undertakes to safekeep the original Amendment Form for the duration of the corporation's corporate existence, and to promptly present the Amendment Form when directed by the Courts, the Commission, and other government agencies. Failure to comply with the foregoing undertakings shall subject the Board of Directors and the Corporate Secretary to the applicable penalties and administrative sanctions as may be imposed by the Commission under Memorandum Circular No. ___, Series of 2026.

______________________________	______________________________
TIN:	TIN:
Trustee	Corporate Secretary

X---

SECRETARY'S CERTIFICATE

I, ______________________________, legal age, a Filipino, and resident of ______________________________, after having been sworn to in accordance with law hereby depose and state that:

I am the duly elected and qualified Corporate Secretary of ____________ (Name of Corporation) ____________, a corporation duly registered with the Commission and in good standing, with principal office at ______________________________.

To the best of my knowledge, from the date of approval of the amendment/s by the Board of Directors/Trustees in a meeting held on ____________ (insert date or dates, as applicable) ____________ up to the date of filing of the application for amendment of By-Laws with the Commission, no action or proceeding has been filed or is pending before any Court involving an intra-corporate dispute and/or any claim by any person or group against the board of directors/trustees, individual director/trustee and/or major corporate officer/s of the Corporation as its duly elected and/or appointed director/trustee or officer or vice versa.

Signed this _____ day of__________, 20_______ at ______________________________.

____
TIN:
Corporate Secretary

SUBSCRIBED AND SWORN TO before me on this________day of________20____in______________________________Philippines. This refers to the Amendment Form consisting of the Directors' Certificate and Secretary's Certificate, signed by the affiants who personally appeared before me exhibiting to me their ________ issued on________________________at________________________________.

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Book No. _______;
Series of 20_______.

Annex C – Secretary's Certificate

Republic of the Philippines
______________________________) S.S.

SECRETARY'S CERTIFICATE AND UNDERTAKING

I, ___________________________________, Filipino, of legal age, and the duly elected Corporate Secretary of _________(Corporate Name)_______, a corporation duly registered with the Commission and in good standing, with principal office at _______________________________________, hereby state that:

1. There is an application for amendment of ___(Articles of Incorporation and/or By-Laws)___ through the eAMEND Portal with the Company Registration and Monitoring Department ("CRMD") of the Securities and Exchange Commission ("Commission"), in accordance with the guidelines on paperless filing of select amendment applications; and

    a) At a meeting of the Board of Directors/Trustees held on __________, at which a quorum was present, the Board duly approved the amendment to the [Articles of Incorporation/By-Laws] concerning _______________________;
    b) All Directors/Trustees required to sign the amendment document have personally affixed their signatures on the original signed document;
    c) The document uploaded through the eAMEND Portal in connection with the amendment application is a true and faithful copy of the original signed and notarized amendment document kept in the corporate records of the corporation; and
    d) The original signed documents shall be preserved in the records of the corporation and shall be presented to the Securities and Exchange Commission upon lawful request.

2. In connection with the said amendment application, I hereby undertake and commit, in my capacity as Corporate Secretary, the following:

    a) Custody and Safekeeping of Original Documents

    The original signed and notarized amendment documents are kept and maintained in the official records of the Corporation under the custody of the Corporate Secretary.

    The Office of the Corporate Secretary shall ensure the proper safekeeping, preservation, and maintenance of such documents.

    b) Turnover of Corporate Records

    In the event of my resignation, removal, or replacement as Corporate Secretary, I undertake that the complete corporate records relating to the amendment, including the original signed and notarized documents, shall be properly turned over to a successor or the Office of the Corporate Secretary, in accordance with applicable laws, rules, and corporate procedures.

    c) Presentation of Original Documents

    The Office of the Corporate Secretary shall be responsible for presenting and producing the original signed and notarized amendment documents when required by the Commission.

    d) Accuracy and Authenticity of Uploaded Documents

    On behalf of the Office of the Corporate Secretary, I hereby assume responsibility for ensuring that the documents uploaded through the eAMEND Portal are complete, accurate, and faithful electronic copies of the original signed documents maintained in the records of the Corporation.

I further attest to the authenticity, validity, or enforceability of the documents uploaded through the eAMEND Portal.

3. The Corporation and its officers undertake to comply with any lawful directive of the Securities and Exchange Commission requiring the submission, presentation, or verification of documents relating to the amendment application filed through the eAMEND Portal;

4. That the Corporation fully understands and agrees that failure to comply with the said submission requirement within the prescribed period shall subject the Corporation to applicable penalties and administrative sanctions as may be imposed by the Commission under its existing rules and regulations under Memorandum Circular No. ___ Series of 2026; and

5. I am authorized by the Board of (Directors/Trustees) to execute this Undertaking pursuant to a resolution duly approved at the regular/special meeting held on ___(date or multiple dates, if applicable)___ at the principal office of the corporation and/or via remote communication in accordance with the rules and regulations of the Securities and Exchange Commission.

I declare under the penalties of perjury that the foregoing statements have been made in good faith, personally verified by me and I attest to the correctness and completeness of the declaration therein.

Signed this ________________________ at ________________________.

____
Corporate Secretary

SUBSCRIBED AND SWORN to before me this _____ day of ____________________20____ in ________________________ affiant/s exhibited to me his/her Identification Documents/Government issued ID/s as follows:

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Page No. _______;
Book No. _______;
Series of _______.