

Article 16.
Records and Reports.
Part 1. Records.

§ 55-16-01. Corporate records.

- (a) A corporation shall maintain the following records:
 - (1) Its articles of incorporation as currently in effect.
 - (2) Its bylaws as currently in effect.
 - (3) All written communications within the past three years to shareholders generally.
 - (4) Minutes of all meetings of, and records of all actions taken without a meeting by, its shareholders, its board of directors, and board committees established under section G.S. 55-8-25.
 - (5) A list of the names and business addresses of its current directors and officers.
 - (6) Its most recent annual report delivered as required by G.S. 55-16-22.
- (b) A corporation shall maintain all annual financial statements prepared for the corporation for its last three fiscal years, or each year of its existence if shorter than three years, and any audit or other reports with respect to the financial statements.
- (c) A corporation or its agent shall maintain a record of its current shareholders, in alphabetical order by class of shares showing the number and class of shares held by each shareholder.
- (d) A corporation shall maintain accounting records in a form that permits preparation of its financial statements.
- (e) A corporation shall maintain the records specified in this section in a manner so that they may be made available for inspection within a reasonable time. (1901, c. 2, ss. 38, 45; Rev., ss. 1180, 1181; C.S., s. 1170; G.S., s. 55-107; 1955, c. 1371, s. 1; 1969, c. 751, s. 14; 1989, c. 265, s. 1; 1997-475, s. 6.6; 2021-106, s. 6(a).)