C O V E R   S H E E T

for

AUDITED FINANCIAL STATEMENTS

SEC Registration Number

2 0 2 3 0 1 0 0 8 2 3 9 4 - 0 1

C O M P A N Y   N A M E

L U M I N A   D A T A M A T I C   C O R P .

PRINCIPAL OFFICE *(No. / Street / Barangay / City / Town / Province)*

1 1 T H   F L O O R ,   A P P L E   O N E   E Q U I C O M
T O W E R   M I N D A N A O   A V E N U E   C O R . ,
B I L I R A N   S T R E E T ,   C E N T R A L   (P O B)
C E B U   B U S I N E S S   P A R K ,   C E B U   C I T Y

Form Type	Department requiring the report	Secondary License Type, If Applicable
A A F S	C R M D	N A

C O M P A N Y   I N F O R M A T I O N

Company's Email Address	Company's Telephone Number	Mobile Number
fhrea.yabut@luminad.com	N/A	09928508058

No. of Stockholders	Annual Meeting (Month / Day)	Calendar Year (Month / Day)
Three (3)	23-Jun	December 31

CONTACT PERSON INFORMATION

The designated contact person *MUST* be an Officer of the Corporation

Name of Contact Person	Email Address	Telephone Number/s	Mobile Number
Fhrea Mylie Yabut	fhrea.yabut@luminad.com	N/A	09928508058

CONTACT PERSON's ADDRESS

15th Floor, LV Locsin Bldg., 6752 Ayala corner Makati Avenue, Makati City

***NOTE 1 :** In case of death, resignation or cessation of office of the officer designated as contact person, such incident shall be reported to the Commission within thirty (30) calendar days from the occurrence thereof with information and complete contact details of the new contact person designated.*

***NOTE 2 :** All Boxes must be properly and completely filled-up. Failure to do so shall cause the delay in updating the corporation's records with the Commission and/or non-receipt of Notice of Deficiencies. Further, non-receipt of Notice of Deficiencies shall not excuse the corporation from liability for its deficiencies.*

LUMINA DATAMATICS CORP.
CEBU CITY – PHILIPPINES

FINANCIAL STATEMENTS
March 31, 2026 and 2025

INDEPENDENT AUDITORS' REPORT

LUMINA DATAMATICS

WE MANAGE KNOWLEDGE

STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL STATEMENTS

The Management of **LUMINA DATAMATICS CORP.** is responsible for the preparation and fair presentation of the financial statements including the schedules attached therein, for the fiscal years ended March 31, 2026 and 2025, in accordance with the prescribed financial reporting framework indicated therein, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Corporation's financial reporting process.

The Board of Directors reviews and approves the financial statements including the schedules attached therein, and submits the same to the stockholders.

UHY M. L. AGUIRRE & CO., CPAs, the independent auditor appointed by the stockholders for the fiscal years ended March 31, 2026 and 2025, has audited the financial statements of the Company in accordance with Philippine Standards on Auditing, and in its reports to the stockholders, has expressed its opinion on the fairness of presentation upon completion of such audit.

DIVYA KUMAT
Chairman of the Board / President

FHREA MYLIE YABUT
Treasurer

Signed this 19th day of May 2026.

Lumina Datamatics Corp.
11th Floor, Appleone - Equicom Tower, Mindanao Avenue Corner, Biliran St, Cebu Business Park, Cebu City 6000, Philippines.
Regd. Office: Unit No. 117-120, SDF IV, SEEPZ-SEZ, Andheri (East), Mumbai – 400 096, Maharashtra, India.
CIN: U22220MH2007PLC322853
luminadatamatics.com
Asia I Europe I North America

STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR ANNUAL INCOME TAX RETURN

The Management of **LUMINA DATAMATICS CORP.** is responsible for all information and representations contained in the Annual Income Tax Return for the fiscal year ended March 31, 2026. Management is likewise responsible for all information and representations contained in the financial statements accompanying the Annual Income Tax Return covering the same reporting period. Furthermore, the Management is responsible for all information and representations contained in all the other tax returns filed for the reporting period, including, but not limited to, the value added tax and/ or percentage tax returns, withholding tax returns, documentary stamp tax returns, and any and all other tax returns.

In this regard, the Management affirms that the attached audited financial statements for the fiscal year ended March 31, 2026 and the accompanying Annual Income Tax Return are in accordance with the books and records of **LUMINA DATAMATICS CORP.**, complete and correct in all material respects. Management likewise affirms that:

(a) the Annual Income Tax Return has been prepared in accordance with the provisions of the National Internal Revenue Code, as amended, and pertinent tax regulations and other issuances of the Department of Finance and the Bureau of Internal Revenue;

(b) any disparity of figures in the submitted reports arising from the preparation of financial statements pursuant to financial accounting standards and the preparation of the income tax return pursuant to tax accounting rules has been reported as reconciling items and maintained in the Company's books and records in accordance with the requirements of Revenue Regulations No. 8-2007 and other relevant issuances;

(c) **LUMINA DATAMATICS CORP.** has filed all applicable tax returns, reports and statements required to be filed under Philippine tax laws for the reporting period, and all taxes and other impositions shown thereon to be due and payable have been paid for the reporting period, except those contested in good faith.

Divya

DIVYA KUMAT
Chairman of the Board / President

FHREA MYLIE YABUT
Treasurer

Signed this 19th day of May 2026.

UHY
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UHY M.L. Aguirre & Co., CPAs
Unit 1802 Cityland Pasong Tamo Tower
Chino Roces Avenue
Makati City, NCR
Philippines

T +632 8892 2568
E ask@mlaguirre.org

mlaguirreco.com

INDEPENDENT AUDITOR'S REPORT

Stockholders and Board of Directors
LUMINA DATAMATICS CORP.
11th Floor, Apple One Equicom Tower
Mindanao Avenue Cor., Biliran Street, Central (Pob)
Cebu Business Park, Cebu City

Opinion

We have audited the financial statements of **LUMINA DATAMATICS CORP.** (the "Company"), which comprise the statements of financial position as of March 31, 2026 and 2025, and the statements of income, statements of changes in stockholders' equity and statements of cash flows for the fiscal years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **LUMINA DATAMATICS CORP.** as of March 31, 2026 and 2025, and its financial performance and cash flows for the fiscal years then ended in accordance with Philippine Financial Reporting Standards for Small Entities – (PFRS for SEs).

Basis for Opinion

We conducted our audit in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, the Code of Ethics for Professional Accountants in the Philippines, and we have fulfilled our responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with PFRS for SEs and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further descriptions of the auditor's responsibilities for the audit of the financial statements are indicated in the Appendix I of this auditor's report.

Report on the Supplementary Information Required Under Revenue Regulations

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information required under Revenue Regulations 15-2010 and Revenue Regulations 34-2020 to the financial statements is presented for purposes of filing with Bureau of Internal Revenue and is not a required part of the basic financial statements. Such information is the responsibility of the Management of **LUMINA DATAMATICS CORP.** The information has been subjected to the auditing procedures applied in our audit of the basic financial statements. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

UHY M.L. AGUIRRE & CO., CPAs
Tax Identification No. 006-533-775
BOA Accreditation No. 4511
Valid from June 27, 2024 to May 14, 2027
BIR Accreditation No.08-005582-000-2024
Valid from October 16, 2024 to October 15, 2027
BSP Accreditation No. 4511-BSP
Valid for Financial Audit Report For the Year 2025
SEC Group B Accreditation No. 4511- SEC
Valid to engage in the audit of 2025 financial statements
NEA Accreditation No. 2023-10-00095
Valid from December 11, 2023 to December 10, 2026
IC Accreditation No. 4511-IC
Valid for audit of 2021 to 2025 financial statements
CDA CEA No. 038-AF
Valid from June 14, 2024 to June 13, 2029

By:

RUEL R. FACUNDO
Partner
CPA Certificate No. 097806
PRC ID Expiry Date April 5, 2029
BOA Accreditation No. 4511/P-002
Valid from June 27, 2024 to May 14, 2027
BSP Accreditation No. 978060-BSP
Valid for Financial Audit Report For the Years 2023, 2024, 2025, 2026 and 2027
Tax Identification No. 157-796-581
BIR Accreditation No. 05-008023-001-2025
Valid from March 6, 2025 to March 5, 2028
PTR No. 10777179
Issued on January 13, 2026
Makati City

May 19, 2026
Makati City, Philippines

APPENDIX I

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

UHY
Connect to possibility

UHY M.L. Aguirre & Co., CPAs
Unit 1802 Cityland Pasong Tamo Tower
Chino Roces Avenue
Makati City, NCR
Philippines

T +632 8892 2568
E ask@mlaguirre.org

mlaguirreco.com

INDEPENDENT AUDITOR'S REPORT
TO ACCOMPANY INCOME TAX RETURN

Stockholders and Board of Directors
LUMINA DATAMATICS CORP.
11th Floor, Apple One Equicom Tower
Mindanao Avenue Cor., Biliran Street, Central (Pob)
Cebu Business Park, Cebu City

We have audited the financial statements of **LUMINA DATAMATICS CORP.** for the fiscal year ended March 31, 2026, on which we have rendered the attached report dated May 19, 2026.

In compliance with Revenue Regulation V-20, we are stating the following:

1. The schedule of taxes paid and accrued by the above Company for the fiscal year ended March 31, 2026, is attached to the Annual Income Tax Return.

2. We are not related by consanguinity or affinity to the president, manager or principal stockholders of the Company.

UHY M.L. AGUIRRE & CO., CPAs
Tax Identification No. 006-533-775
BOA Accreditation No. 4511
Valid from June 27, 2024 to May 14, 2027
BIR Accreditation No.08-005582-000-2024
Valid from October 16, 2024 to October 15, 2027
BSP Accreditation No. 4511-BSP
Valid for Financial Audit Report For the Year 2025
SEC Group B Accreditation No. 4511- SEC
Valid to engage in the audit of 2025 financial statements
NEA Accreditation No. 2023-10-00095
Valid from December 11, 2023 to December 10, 2026
IC Accreditation No. 4511-IC
Valid for audit of 2021 to 2025 financial statements
CDA CEA No. 038-AF
Valid from June 14, 2024 to June 13, 2029

By:

RUEL R. FACUNDO
Partner
CPA Certificate No. 097806
PRC ID Expiry Date April 5, 2029
BOA Accreditation No. 4511/P-002
Valid from June 27, 2024 to May 14, 2027
BSP Accreditation No. 978060-BSP
Valid for Financial Audit Report For the Years 2023, 2024, 2025, 2026 and 2027
Tax Identification No. 157-796-581
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Valid from March 6, 2025 to March 5, 2028
PTR No. 10777179
Issued on January 13, 2026
Makati City

May 19, 2026
Makati City, Philippines

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Unit 1802 Cityland Pasong Tamo Tower
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Makati City, NCR
Philippines

T +632 8892 2568
E ask@mlaguirre.org

mlaguirreco.com

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SUPPLEMENTAL WRITTEN STATEMENT OF AUDITOR

Stockholders and Board of Directors
LUMINA DATAMATICS CORP.
11th Floor, Apple One Equicom Tower
Mindanao Avenue Cor., Biliran Street, Central (Pob) Cebu Business Park, Cebu City

We have audited the financial statements of **LUMINA DATAMATICS CORPORATION** for the years ended March 31, 2026, and 2025 on which we have rendered the attached report dated May 19, 2026

In compliance with the Revised Securities Regulation Code Rule 68, we are stating that the said Company has one (1) stockholder owning one hundred (100) or more shares each.

UHY M.L. AGUIRRE & CO., CPAs
Tax Identification No. 006-533-775
BOA Accreditation No. 4511
June 27, 2024 valid until May 14, 2027
BIR Accreditation No.08-005582-000-2024
October 16, 2024 valid until October 15, 2027
BSP Accreditation No. 4511-BSP
Valid for Financial Audit Report For the Year 2025
SEC Group B Accreditation No. 4511- SEC
Valid to engage in the audit of 2025 financial statements
NEA Accreditation No. 2023-10-00095
December 11, 2023 valid until December 10, 2026
IC Accreditation No. 4511-IC
Valid to cover audit of 2021 to 2025 financial statements
CDA CEA No. 038-AF
Valid from June 14, 2024 to June 13, 2029

By:

RUEL R. FACUNDO
Partner
CPA Certificate No. 097806
PRC ID Expiry Date April 5, 2029
BOA Accreditation No. 4511/P-002
June 27, 2024 valid until May 14, 2027
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Valid for Financial Audit Report For the Years 2023, 2024, 2025, 2026 and 2027
Tax Identification No. 157-796-581
BIR Accreditation No. 05-008023-001-2025
March 6, 2025, valid until March 5, 2028
PTR No. 10777179
Issued on January 13, 2026
Makati City

May 19, 2026
Makati City, Philippines

LUMINA DATAMATICS CORP.
STATEMENTS OF FINANCIAL POSITION
March 31, 2026 and 2025
(In Philippine Peso)

	Notes	**2026**	2025
ASSETS			
Current Assets			
Cash	4	**2,280,543**	3,771,009
Other current assets	5	**6,651,580**	3,801,505
		8,932,123	7,572,514
Non-Current Assets			
Property and equipment - net	6	**1,697,799**	2,780,253
Deferred tax asset	13	**822,295**	865,089
		2,520,094	3,645,342
TOTAL ASSETS		**11,452,217**	11,217,856
LIABILITIES AND STOCKHOLDERS' EQUITY			
LIABILITIES			
Current Liabilities			
Other current liabilities	7	**451,164**	248,541
TOTAL LIABILITIES		**451,164**	248,541
STOCKHOLDERS' EQUITY			
Capital Stock	8	**11,350,000**	11,350,000
Deficit		**(348,947)**	(380,685)
NET STOCKHOLDERS' EQUITY		**11,001,053**	10,969,315
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		**11,452,217**	11,217,856

(See Accompanying Notes to Financial Statements)

LUMINA DATAMATICS CORP.

STATEMENTS OF INCOME AND COMPREHENSIVE INCOME

For the Fiscal Years Ended March 31, 2026 and 2025

(In Philippine Peso)

	Notes	2026	2025
REVENUE	9	**47,891,299**	27,407,717
DIRECT COST	10	**20,592,457**	12,849,327
GROSS INCOME		**27,298,842**	14,558,390
OPERATING EXPENSES	11	**27,224,310**	11,743,638
PROFIT BEFORE INCOME TAX		**74,532**	2,814,752
INCOME TAX EXPENSE (BENEFIT)	12	**42,794**	(420,848)
PROFIT AFTER INCOME TAX		**31,738**	3,235,600
OTHER COMPREHENSIVE INCOME		**-**	-
TOTAL COMPREHENSIVE INCOME		**31,738**	**3,235,600**

(See Accompanying Notes to Financial Statements)

LUMINA DATAMATICS CORP.
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
For the Fiscal Years Ended March 31, 2026 and 2025
(In Philippine Peso)

	Note	Capital Stock	Deficit	Total
Balance at April 01, 2024	8	11,350,000	(3,616,285)	7,733,715
Profit		-	3,235,600	3,235,600
Balance at March 31, 2025		11,350,000	(380,685)	10,969,315
Balance at April 1, 2025	8	11,350,000	(380,685)	10,969,315
Profit		-	31,738	31,738
Balance at March 31, 2026		**11,350,000**	**(348,947)**	**11,001,053**

(See Accompanying Note to Financial Statements)

LUMINA DATAMATICS CORP.
STATEMENTS OF CASH FLOWS
For the Fiscal Years Ended March 31, 2026 and 2025
(In Philippine Peso)

	Notes	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		**74,532**	**2,814,752**
Adjustment for:			
Adjustment for Depreciation	6,11	**1,135,873**	**642,018**
Operating cash flows before working captial changes		**1,210,405**	**3,456,770**
Increase in other current assets		**(2,850,075)**	**(3,460,821)**
Increase (decrease) in other current liabilities		**202,623**	**(286,504)**
Net cash used in operating activities		**(1,437,047)**	**(290,555)**
CASH FLOWS FROM AN INVESTING ACTIVITY			
Acquisition of property and equipment		**(53,419)**	**(2,979,186)**
Cash used in an investing activity		**(53,419)**	**(2,979,186)**
NET DECREASE IN CASH		**(1,490,466)**	**(3,269,741)**
CASH AT BEGINNING OF YEAR		**3,771,009**	**7,040,750**
CASH AT END OF YEAR		**2,280,543**	**3,771,009**

(See Accompanying Notes to Financial Statements)

1. CORPORATE INFORMATION

LUMINA DATAMATICS CORP. (the "Company"), was organized under the laws of the Republic of the Philippines. The Company was registered with the Securities and Exchange Commission on the 18th day of January 2023 with SEC Registration No. 2023010082394-01. Its purpose is to act as a business process outsourcing-related service.

The Company's registered and principal office is located at 11th Floor, Apple One Equicom Tower Mindanao Avenue Cor., Biliran Street, Central (Pob) Cebu Business Park, Cebu City and is domiciled in the Philippines.

2. BASIS FOR THE PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS

Statement of Compliance

The financial statements of the Company have been prepared in accordance with the Philippine Financial Reporting Standards for Small Entities (PFRS for SEs).

Basis of Preparation

The financial statements are prepared on a going concern basis under the historical cost convention, except where a Financial Reporting Standard requires an alternative treatment (such as fair values) as disclosed where appropriate in these financial statements.

Presentation and Functional Currency

Items included in the financial statements of the Company are measured using Philippine Peso, the currency of the primary economic environment in which the Company operates

(the "functional currency"). All presented financial information has been rounded to the nearest peso, except when otherwise indicated.

The Company chose to present its financial statements using its functional currency which is also the presentation currency.

Use of Judgments and Estimates

The preparation of the Company's financial statements requires Management to make judgments, estimates and assumptions that affect the amounts reported in the Company's financial statements and accompanying notes.

Judgments are made by Management in the development, selection and disclosure of the Company's significant accounting policies and estimates and the application of these policies and estimates.

The estimates and assumptions are reviewed on an ongoing basis. These are based on Management's evaluation of relevant facts and circumstances for the fiscal years ended the reporting date. Actual results could differ from such estimates.

Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Going Concern Assumption

The Company is not aware of any significant uncertainties that may cast doubt upon the Company's ability to continue as a going concern.

3. SIGNIFICANT ACCOUNTING POLICIES

Financial Instruments

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognized when the Company becomes a party to its contractual provisions. The Company classifies its financial instruments into the following categories: (a) basic financial instruments; and (b) complex financial instruments.

The Company's basic financial instruments consist of cash, security deposit and other current liabilities.

The Company does not have complex financial instruments.

Basic Financial Instruments

Initial measurement
On initial recognition, a debt financial instrument is measured at transaction price (including transaction costs), unless the arrangement is in effect a financing transaction. In this case, it is measured at present value of the future payment discounted using a market rate of interest for a similar debt instrument.
Basic financial instruments normally pertains to:

For financial assets:
- Cash – recognized at the undiscounted amount, which is normally the face value.
- Security deposit – recognized at the undiscounted amount, which is the face value of the contract.

For financial liability:
- Other current liabilities – measured at amortized cost (which approximates transaction amount due to their short-term nature) and consist of statutory payables, including salaries and wages payable, SSS/PHIC/HDMF contributions, and withholding taxes payable on compensation and on goods and services.

Derecognition of financial assets
The Company only derecognizes a financial asset when the contractual rights to the cash flows from the assets have expired or are settled, or the Company has transferred to another party substantially all the risks and rewards of ownership relating to the financial asset.

Derecognition of financial liabilities
Financial liabilities are derecognized only when these are extinguished – that is, when the obligation is discharged, cancelled or has expired.

If an existing borrower and lender exchange financial instruments with substantially different terms, the Company shall account for the transaction as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a Company shall account for a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) as an extinguishment of the original financial liability and the recognition of a new financial liability.

The Company shall recognize in profit or loss any difference between the carrying amount of the financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed.

Impairment of Non-financial Assets

At each reporting date, the Company assesses whether there is any indication that any of its assets that are subject to depreciation or amortization may have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset or cash-generating unit is estimated to be less than its carrying amount, the carrying amount of the asset or cash-generating unit is reduced to its recoverable amount. An impairment loss is recognized as an expense.

Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at each reporting date. When an impairment loss subsequently reverses, the carrying amount of the asset or cash-generating unit is increased to the revised estimate of its recoverable amount, but the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset or cash-generating unit in prior years. A reversal of an impairment loss is recognized as income.

Other Asset

Other asset account is the Company's assets that are not considered to be major account and individually presented in the Company statements of financial position. These assets are classified in statements of financial position as current when they are reasonably expected to be consumed, sold or converted into cash within one year or the entity's normal operating cycle whichever is longer. Otherwise, these assets are classified as non-current.

Other current assets include input tax, employee advances, and security deposit.

Input VAT refers to value-added tax due from or paid on local purchase of goods in the ordinary course of trade or business.

Advances to employees pertains to the cash payment made by the Company for the business expenses that are anticipated to be incurred by employee or officer on behalf of the Company.

Security deposit pertains to sum of money held in trust to another party which will be used as a consideration in cases wherein the Company committed a breach of contract. The Company security deposit comprises of rent and other deposits

Property and Equipment

Property and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by Management.

The Company adds to the carrying amount of an item of property and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is computed on the straight-line method based on the estimated useful lives of the asset:

Office Equipment	3-5 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

An item of property and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in profit or loss.

Impairment of Assets other than Inventories

Assets such as property and equipment are assessed at each reporting date to determine whether there is any indication that the assets are impaired. When an impairment indicator is identified, the carrying value of the asset is tested for impairment. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. If the recoverable amount cannot be estimated for an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. A cash-generating unit is the smallest identifiable group of assets that generates cash inflows that are independent of the cash flows from other assets within the Company.

If an impairment indicator no longer exists or the recoverable amount has increased subsequently, the Company will determine the amount of impairment loss that can be reversed to the extent that the

reversal should not result in a carrying amount of the asset that is higher had no impairment loss was recognized in the prior years.

Other Liabilities

Other liabilities comprise the Company's obligations that are not separately presented in the statements of financial position but are material for disclosure purposes.

These liabilities are classified as current when they are expected to be settled within twelve months or within the Company's normal operating cycle, whichever is longer. Otherwise, they are classified as non-current.

Other current liabilities consist mainly of statutory and government-related payables, including Social Security System (SSS) contributions and loans, Home Development Mutual Fund (HDMF) contributions and loans, Philippine Health Insurance Corporation (PHIC) contributions, and withholding taxes payable to the Bureau of Internal Revenue (BIR).

These liabilities are measured at amortized cost, which approximates their settlement amount due to their short-term nature.

Provisions

Provisions are recognized when: the Company has an obligation as a result of past event; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

Equity

Capital Stock
Capital Stock is measured at par value for all shares issued. Incremental costs directly attributable to the issuance of new shares are shown in equity as a deduction from proceeds, net of tax.

Deficit
Deficit consists of accumulated losses.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, returns and value-added tax.

Revenue is recognized when control of the promised goods or services is transferred to the customer, which is generally at a point in time.

The Company derives revenue from e-publishing and e-retail services.

E-publishing services
Revenue from e-publishing is recognized at a point in time upon delivery or acceptance of the completed output to the customer, when control has been transferred and the Company has no further performance obligations.

E-retail services
Revenue from e-retail services is recognized at a point in time when goods are delivered to the customer and control has been transferred, typically upon shipment or customer acceptance depending on contractual terms.

Performance obligations are satisfied when control of the goods or services is transferred to the customer. The Company's contracts generally contain a single performance obligation.

Revenue recognition does not involve significant judgments on estimating progress as revenue is not recognized over time.

Cost and expense Recognition

Cost and expenses encompass losses as well as those expenses that arise in the course of the ordinary activities of the Company.

The Company recognizes expenses in the statements of income when a decrease in future economic benefits related to a decrease in an asset or an increase of a liability has arisen that can be measured reliably.

Income Tax Expense

The Company uses the deferred income tax method to account for income taxes.

Under deferred income taxes method, an entity shall recognize the current and future tax consequences of transactions and other events that have been recognized in the financial statements. These recognized tax amounts comprise current tax and deferred tax.

Value-Added Tax (VAT)

Revenues, expenses and assets are recognized net of the amount of value-added tax except:

(In Philippine Peso)

- where the value-added tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the VAT is recognized as part of the costs of acquisition of the assets or as part of the expense item as applicable; and
- receivables and payables that are stated with the amount of VAT included.

The net amount of VAT recoverable from, or payable to, the tax authority is included as part of other current assets or payables in the statements of financial position.

Events after the Reporting Date

Post-year-end events up to the date of the auditor's report that provide additional information about the Company's financial position at the balance sheet date (adjusting events) are reflected in the financial statements. Post-year-end events that are not adjusting events are disclosed in the notes to financial statements when material.

4. CASH

This account consists of cash in bank amounting to ₱2,280,543 and ₱3,771,009 as of March 31, 2026, and 2025. Cash consists of current account deposits in a reputable local bank that are non-interest bearing.

5. OTHER CURRENT ASSETS

This account consists of:

		2026		2025
Security deposit	₱	**3,308,547**	₱	2,733,547
Input VAT		**3,233,711**		987,958
Advances to employees & officers		**109,322**		80,000
	₱	**6,651,580**	₱	3,801,505

Security deposits are refundable at the end of the lease term, subject to any deductions for unpaid rentals, damages, or other obligations. The deposits are held by the lessor throughout the lease period and do not bear interest.

The increase in security deposits during the year represents additional deposits paid in connection with office lease arrangements. (Note 14)

(In Philippine Peso)

6. PROPERTY AND EQUIPMENT - NET

This account consists of:

		TOTAL
Cost:		
April 01, 2024	₱	457,959
Additions		3,019,549
Derecognition		(46,873)
March 31, 2025		3,430,635
Additions		53,419
March 31, 2026	**₱**	**3,484,054**
Accumulated depreciation		
April 01, 2024	₱	14,874
Depreciation (Note 11)		642,018
Derecognition		(6,510)
March 31, 2025	₱	650,382
Depreciation (Note 11)		1,135,873
March 31, 2026		**1,786,255**
Net Book Value – 2025		2,780,253
Net Book Value – 2026	**₱**	**1,697,799**

The derecognition of property and equipment amounting to ₱40,363 pertains to a stolen laptop that was already fully derecognized and recognized as a loss in the prior financial year. Accordingly, this amount forms part of prior period PPE movements and does not affect current year property and equipment additions or cash flows.

7. OTHER CURRENT LIABILITIES

This account consists of:

		2026		2025
SSS/PHIC/HDMF payable	₱	**253,755**	₱	132,318
Withholding tax payable – compensation		**104,334**		83,963
Salaries and wages payable		**51,030**		18,075
Withholding tax payable – expanded		**42,045**		14,185
	₱	**451,164**	₱	248,541

8. CAPITAL STOCK

The composition of the Company's capital stock is as follows:

	2026			2025		
	Shares		**Amount**	Shares		Amount
Authorized 113,500 shares, *₱ 100 par value*	**113,500**	**₱**	**11,350,000**	113,500	₱	11,350,000
Subscribed 113,500 shares, *₱ 100 par value*	**113,500**	**₱**	**11,350,000**	113,500	₱	11,350,000
Paid-up Balance, March 31	**113,500**	**₱**	**11,350,000**	113,500	₱	11,350,000

Ordinary shares carry one vote per share and the right to dividends.

The Company's accumulated deficit, which forms part of stockholders' equity, amounted to ₱348,947 and ₱380,685 as of March 31, 2026, and 2025, respectively. The movements in accumulated deficit are presented in the Statements of Changes in Stockholders' Equity. There were no dividends declared or paid during the years ended March 31, 2026, and 2025, and there are no restrictions on the availability of accumulated earnings for distribution to stockholders as of those dates.

(In Philippine Peso)

9. REVENUE

This account consists of revenue earned from e-publishing and e-retail services amounting to ₱47,891,299 and ₱27,407,717 for the fiscal years ended March 31, 2026, and 2025.

10. DIRECT COST

This account consists of salaries and wages amounting to ₱20,592,457 and ₱12,849,327 for the fiscal years ended March 31, 2026, and 2025.

11. OPERATING EXPENSES

This account consists of:

		2026		2025
Rent (Note 14)	₱	**17,359,448**	₱	6,582,702
HR services		**2,010,465**		-
SSS, PHIC, and HDMF		**1,248,387**		861,748
Depreciation (Note 6)		**1,135,873**		642,018
Bad debts expense		**1,094,397**		-
Realized foreign exchange loss		**935,295**		366,956
Marketing and recruitment		**735,678**		81,886
Insurance		**553,641**		-
Outside services		**535,920**		1,150,657
Dedicate HRBP		**520,548**		-
Professional fees		**304,720**		1,031,050
Staff welfare		**212,631**		176,475
Taxes and licenses		**176,932**		23,992
Penalties and fines		**139,244**		4,148
Transportation and travel		**117,077**		283,879
Stationery		**97,784**		92,934
Bank service charge		**27,378**		29,418
Repairs and maintenance		**16,297**		322,617
Training and seminars		**2,400**		-
Loss from theft of computer		**-**		40,363
Withholding tax expense		**-**		32,661
Representation		**-**		14,811
Communication		**-**		197
Miscellaneous		**195**		5,126
	₱	**27,224,310**	₱	11,743,638

Operating expenses include rent expense amounting to ₱17,359,448 and ₱6,582,702 for the fiscal years ended March 31, 2026 and 2025, respectively, representing costs incurred for office, virtual office, and seat leasing arrangements, and human resource service fees amounting to ₱2,010,465 and Nil for the same years, respectively, representing outsourced payroll processing and employee administration services. These expenses are recognized in profit or loss as incurred.

Bad debts expense amounting to P1,094,397 pertains to the write-off of employee receivables arising from unremitted funds intended for overseas authorities. The related receivable balance was fully derecognized during the year upon determination of non-recoverability, while recovery efforts remain subject to ongoing legal proceedings.

12. INCOME TAXES

Components of income tax expense (benefit) are as follows:

		2026		2025
Current income tax expense	₱	**42,794**		-
Deferred tax benefit		**-**		(420,848)
Income tax expense (benefit)	₱	**42,794**	₱	(420,848)

(In Philippine Peso)

A numerical reconciliation between income tax expense (benefit) and the product of accounting income (loss) before income tax multiplied by the applicable tax rate in 2026 and 2025 as follows:

		2026		2025
Accounting income / (loss)	₱	**74,532**	₱	(2,275,324)
Tax expense / (benefit) at 20%		**14,906**		(455,065)
Stationery		**-**		18,587
Loss from theft of computer		**-**		8,073
Withholding tax expense		**-**		6,532
Penalties and fines		**27,849**		-
Miscellaneous		**39**		1,025
	₱	**42,794**	₱	(420,848)

Details of NOLCO as follows:

Year Incurred		Amount		Applied Previous Year		Applied Current Year		Expired		Unapplied	Expiry Date
2023	₱	2,221,953	₱	-	₱	213,971	₱	-	₱	2,007,982	2026
2024		2,271,177		-		-		-		2,271,177	2027
	₱	**4,493,130**	₱	**-**	₱	**213,971**	₱	**-**	**₱**	**4,279,159**	

13. DEFERRED TAX ASSET

Details of Company's deferred tax asset are as follows:

		At March 31, 2025		Charge (credit) to profit or loss for the fiscal year		At March 31, 2026
NOLCO	₱	865,089	₱	(42,794)	₱	**822,295**

14. OPERATING LEASE AGREEMENT

The Company as Lessee

Operating lease payments represent rentals for the use of office space under lease arrangements generally having an initial term of six (6) months and renewable upon mutual agreement of the parties. Rent expense amounted to ₱17,359,448 and ₱6,582,702 for the fiscal years ended March 31, 2026 and 2025, respectively.

In connection with these lease arrangements, the Company maintained refundable security deposits amounting to ₱3,308,547 and ₱2,733,547 as of March 31, 2026 and 2025, respectively. These deposits are non-interest-bearing and are refundable upon expiration or termination of the lease agreements, subject to any outstanding obligations under the lease terms.

15. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved and authorized for issue by the Board of Directors on May 19, 2026.

(In Philippine Peso)

SUPPLEMENTARY INFORMATION UNDER REVENUE REGULATION 15-2010

Revenue Regulations (RR) No. 21-2002 prescribing additional procedural and/or documentary requirements in connection with the preparation and submission of financial statements accompanying income tax returns was amended under RR 15-2010. The amendment that became effective on March 28, 2010 requires the inclusion in the notes to financial statements, information on taxes, duties and license fees paid or accrued during the year in addition to what is required under the Philippine Financial Reporting Standards for SEs and such other standards and/or conventions.

Below are the additional information required by RR 15 – 2010. This information is presented for purposes of filing with the BIR and is not a required part of the basic financial statements.

Taxes and Licenses Paid or Accrued

The details of the Company's taxes, duties and licenses fees paid or accrued in 2026 are as follows:

		2026
Business Permit	₱	**176,932**

Output VAT

Details on the Company's output tax declared during the year are as follows:

		Vatable		Zero-rated		VAT-exempt		Total
Revenue	₱	-	₱	47,891,299	₱	-	₱	47,891,299
		12%		0%		nil		12%
Output VAT	₱	-	₱	-	₱	-	₱	-

The Company's revenue as reported in the VAT returns are based on actual collections received; hence, such may not be the same with amounts accrued in profit or loss.

Input VAT

An analysis of the Company's input VAT claimed during the year is as follows:

		2026
Balance, March 31, 2025	₱	**987,958**
Current year's domestic purchases/payments for:		
Capital good exceeding 1M		**-**
Goods other than capital goods		**938**
Domestic Purchase of Services		**2,239,190**
Capital goods not exceeding 1M		**5,625**
Total available input tax		**3,233,711**
Claims for tax credit/refund and other adjustments		**-**
Balance, March 31, 2026	₱	**3,233,711**

Withholding Taxes

An analysis of the withholding taxes paid or accrued in 2026 are as follows:

		2026
Withholding tax – expanded	₱	**872,716**

Disclosure Requirements for Taxpayers with Related Party Transactions under RR 34 – 2020

Revenue Regulations (RR) No. 34-2020 prescribes the Guidelines and Procedures for the Submission of BIR Form No. 1709, Transfer Pricing Documentation (TPD) and other Supporting Documents, Amending for this Purpose the Pertinent Provisions of Revenue Regulations (RR) Nos. 19-2020 and 21-2002, as amended by RR No. 15-2010.

The Company is not covered by the requirements and procedures for related party transactions provided under this RR.