



## STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Management of **VIVANT CORPORATION** is responsible for the preparation and fair presentation of the financial statements, including the schedules attached therein, for the years ended December 31, 2022 and 2021, 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 Company'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.

SyCip Gorres Velayo & Co., the independent auditor appointed by the stockholders for the years ended December 31, 2022 and 2021, has audited the financial statements of the company in accordance with Philippine Standards on Auditing, and in its report to the stockholders, has expressed its opinion on the fairness of presentation upon completion of such audit.

  
**CHARLES SYLVESTRE A. GARCIA**  
Chairman of the Board

  
**ARLO ANGELO G. SARMIENTO**  
Chief Executive Officer

  
**MINUEL CARMELA N. FRANCO**  
Chief Financial Officer

Signed this 16<sup>th</sup> day of March, 2023.

REPUBLIC OF THE PHILIPPINES )  
MANDAUE CITY ) S.S.

### ACKNOWLEDGMENT

BEFORE ME, a Notary Public for and in Mandaue City appeared on MAR 21 2023, 2023 the following:

Name	Competent Evidence of Identification	
	Type/Number	Date of Expiry
Vivant Corporation Represented by:  CHARLES SYLVESTRE A. GARCIA	Driver's License No. G01-85-007227	04 NOV 2022 / LTO CEBU
ARLO ANGELO G. SARMIENTO	Passport No. P6592337A	27 MAR 2028 / DFA CEBU
MINUEL CARMELA N. FRANCO	Passport No. P9523819B	05 APR 2032 / DFA MANILA

known to me and to me known to be the same person who executed the foregoing Statement of Management's Responsibility for Financial Statements and who acknowledged to me that the same is their true and voluntary act and deed and that of the Corporation/s which they represent.

WITNESS MY HAND AND NOTARIAL SEAL on the date and in the place above given.

NOTARY PUBLIC

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Page No. 53 ;  
Book No. 1 ;  
Series of 2023.



  
**ATTY. KRISBEN ZILNER P. BUOT**  
Notarial Commission No. 2022-22 until 12/31/2023  
City of Mandaue and the Municipalities under its Jurisdiction  
Unit 2-902, 9th Floor, OITC-2 Bldg., Oakridge Business Park,  
A.S Fortuna St., Baniad, Mandaue City, 6014  
Roll of Attorneys No. 63880  
PTR No. 1506802/01-04-2023/Mandaue City  
IBP No. 285319/01-11-2023/Cebu Chapter  
MCLE Compliance No. VII-0009175; 02/12/2022