



Headquarters Cebu Office
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**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, 2023 and 2022, 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, 2023 and 2022, 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.


FRANCIS DAMASUS A. GARCIA
Chairman of the Board


ARLO ANGELO G. SARMIENTO
Chief Executive Officer


MINUEL CARMELA N. FRANCO
Chief Financial Officer

Signed this 4th day of April, 2024.

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

ACKNOWLEDGMENT

BEFORE ME, a Notary Public for and in Mandaue City appeared on APR 08 2024 the following:

Name	Competent Evidence of Identification	
	Type/Number	Date of Expiry/ Place of Issue
FRANCIS DAMASUS A. GARCIA	Passport No. P0768103C	01 JUL 2032 / PCG San Francisco
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 persons who executed the foregoing instrument, and who acknowledged to me that the same is their true and voluntary act and deed and that of the Corporation which they represent.

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

Doc. No. 66 ;
Page No. 15 ;
Book No. 1 ;
Series of 2024.


ALTHEA A. VERGARA
Notary Public for and in the City of Mandaue and
Municipalities of Cerdova, Consolacion,
Lilo-an, and Compostela, Cebu
Notarial Commission No. 2023-61 until December 31, 2024
Roll of Attorneys No. 72451
IBP OR No. 389C76; 01/02/2024
PTR No. 1234473; 31/03/2024, Cebu
MCLE Compliance No. VII - 0010031
Valid until April 14, 2025
2nd Floor One Centro Building, C. Ouano Street,
Centro, Mandaue City, Cebu, Philippines