

## STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

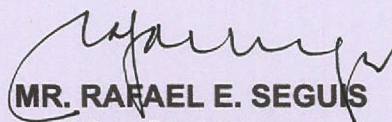
The management of APO Production Unit, Inc. (APO-PUI) is responsible for the preparation and fair presentation of the financial statements including the schedules attached therein, for the years ended December 31, 2024 and 2023, in accordance with the prescribed financial reporting framework indicated therein, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free for the material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the APO-PUI's ability to continue as 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 APO-PUI or to cease operations, or has no realistic alternative but to do so.

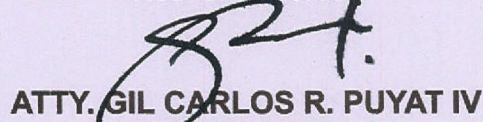
The Board of Trustees is responsible for overseeing the APO-PUI's financial reporting process.

The Board of Trustees reviews and approves the financial statements including the schedules attached therein and submits the same to the stakeholders and other users.

The Commission on Audit has audited the financial statements of the APO-PUI in accordance with International Standards of Supreme Audit Institutions, and in its report to the Board of Trustees, has expressed its opinion on the fairness of presentation upon completion of such audit.



**MR. RAFAEL E. SEGUIS**  
Vice-Chairperson



**ATTY. GIL CARLOS R. PUYAT IV**  
President



**MR. KRISTIAN MEDEL S. RAMIREZ III**  
Financial Comptroller

Signed this 02/10/2025



APO PRODUCTION UNIT, INC. is an ISO 9005:2015 registered company with certification no. PH1379.



## SECRETARY'S CERTIFICATE

I, **ATTY. KYLE OMAR T. VIOLA**, citizen of the Philippines, of legal age, with residential address at Lot 7 Block 3 Phase 1-D Apricot St., Greenwoods Executive Village, 1602 Pasig City, after being sworn in accordance with law, do hereby depose and state that:

1. I am the **Corporate Secretary** of **APO PRODUCTION UNIT, INC.**, a corporation duly organized and existing under and by virtue of the laws of the Philippines, with business address at 2<sup>nd</sup> Floor, PIA Building, Visayas Avenue, Brgy. Varsa, Quezon City;
2. During the 32<sup>nd</sup> Regular Meeting of the Board of Trustees of the Corporation held on 10 June 2025 at the Jaime H. Aldaba, Jr. Board Room, 2<sup>nd</sup> Floor PIA Building, Visayas Avenue, Brgy. Varsa, Quezon City, wherein quorum was present, the following resolution on motion made and duly seconded, was approved and adopted:

***“Board Resolution No. 2025-043***

***RESOLVED***, that upon motion of Trustee, Executive Vice-President and General Manager Atty. Alimangohan, which motion was duly seconded by Trustee Singson, the Board approved APO's Financial Statement for CY 2024.”

3. The foregoing resolution is in force and effect and in accordance with the records of the Corporation presently in my custody;
4. There is no provision in the Articles of Incorporation or By-Laws of the Corporation prohibiting or restricting the power of the Board of Trustees to pass the foregoing resolution, and the same is in conformity with the provisions of the said Articles of Incorporation and By-Laws.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature this 10<sup>th</sup> day of June, 2025 in Quezon City, Metro Manila.

  
**ATTY. KYLE OMAR T. VIOLA**  
Corporate Secretary



**SUBSCRIBED AND SWORD TO** before me this 17 day of JUN 2025, 2025 at Quezon City, Metro Manila, Philippines, affiant Atty. Kyle Omar T. Viola, exhibiting to me his Integrated Bar of the Philippines Lawyer's Card No. 71438, known to me as same person who executed the foregoing Secretary's Certificate for Board Resolution No. 2025-043 consisting of two (2) pages including this page upon which this acknowledgment is written, and who acknowledged to me that the same is his free and voluntary act and deed and of the entity he represents.

**WITNESS MY HAND AND SEAL** on the date and place above-written.

**Notary Public**

Doc. No. 223 :  
Page No. 45 :  
Book No. 48 :  
Series of 2025.

ATTY. JASON S. DE BELEN  
Roll No. 36259  
Adm. No. NP-008 Notary Public  
Notary Public for Quezon City  
My Commission expires on December 31, 2025  
No 7M Panay Ave. cor Sct. Borromeo St., Q.C  
IBP No. 492597; Q.C., 1-2-2025  
PTR No. 7009622; Q.C.; 1-2-2025  
MCLE VII-0019570; 5-30-22



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I, **ATTY. KYLE OMAR T. VIOLA**, citizen of the Philippines, of legal age, with residential address at Lot 7 Block 3 Phase 1-D Apricot St., Greenwoods Executive Village, 1602 Pasig City, after being sworn in accordance with law, do hereby depose and state that:

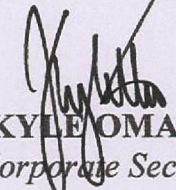
1. I am the **Corporate Secretary** of **APO PRODUCTION UNIT, INC.**, a corporation duly organized and existing under and by virtue of the laws of the Philippines, with business address at 2<sup>nd</sup> Floor, PIA Building, Visayas Avenue, Brgy. Varsa, Quezon City;
2. During the 32<sup>nd</sup> Regular Meeting of the Board of Trustees of the Corporation held on 10 June 2025 at the Jaime H. Aldaba, Jr. Board Room, 2<sup>nd</sup> Floor PIA Building, Visayas Avenue, Brgy. Varsa, Quezon City, wherein quorum was present, the following resolution on motion made and duly seconded, was approved and adopted:

***"Board Resolution No. 2025-044***

***RESOLVED***, that upon motion of Trustee, Executive Vice-President and General Manager Atty. Alimangohan, which motion was duly seconded by Trustee Singson, the Board approved to authorize Vice-Chairperson Amb. Rafael E. Seguis (ret.) and Trustee and President Atty. Gil Carlos R. Puyat to sign APO's Statement of Management's Responsibility for Financial Statements."

3. The foregoing resolution is in force and effect and in accordance with the records of the Corporation presently in my custody;
4. There is no provision in the Articles of Incorporation or By-Laws of the Corporation prohibiting or restricting the power of the Board of Trustees to pass the foregoing resolution, and the same is in conformity with the provisions of the said Articles of Incorporation and By-Laws.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature this 10<sup>th</sup> day of June, 2025 in Quezon City, Metro Manila.




ATTY. KYLE OMAR T. VIOLA  
*Corporate Secretary*

**SUBSCRIBED AND SWORD TO** before me this 17 day of JUN 2025, 2025 at Quezon City, Metro Manila, Philippines, affiant Atty. Kyle Omar T. Viola, exhibiting to me his Integrated Bar of the Philippines Lawyer's Card No. 71438, known to me as same person who executed the foregoing Secretary's Certificate for Board Resolution No. 2025-044 consisting of two (2) pages including this page upon which this acknowledgment is written, and who acknowledged to me that the same is his free and voluntary act and deed and of the entity he represents.

**WITNESS MY HAND AND SEAL** on the date and place above-written.

**Notary Public**

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Page No. 45:  
Book No. 465:  
Series of 2025.



ATTY. JASON G. DE BELEN  
Roll No. 30259  
Adm. No. NP-008 Notary Public  
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