



Head Office Address: 11F Tech Tower, Sumilon Road corner Camiguin St., Cebu Business Park, Cebu City
Landline No.: 032.260.0005 local 103

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL STATEMENTS**

The management of **Pacifica Holdings, Inc.** is responsible for the preparation and fair presentation of the financial statements including the schedules attached therein, for the years ended December 31, 2025 and 2024, 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 (Trustees) is responsible for overseeing the Company's financial reporting process.

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

Isla Lipana and Co., the independent auditor, appointed by the stockholders, has audited the financial statements of the company in accordance with Philippine Standards on Auditing, and in its report to the stockholders or members, has expressed its opinion on the fairness of presentation upon completion of such audit.

WING LIP K. CHANG
Chairman of the Board

WING LIP K. CHANG
Chief Executive Officer

MARIA ELENA E. POCONG
Treasurer

24 APR 2026

SUBSCRIBED AND SWORN to before me _____ day of April 2026; affiant exhibiting to me his Passport No. P1906679B issued at DFA Cebu on June 10, 2019.

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ATTY. CAMILLE VICTORIA V. LAPE
Notary Public, Cebu City
Notarial Commission No. PX-22 until Dec. 31, 2027
Roll of Attorney's No. 76994
IBP No. 556721; October 28, 2025- for 2026 Cebu Province
PTR No. 2964618; November 01, 2025- For 2026 Cebu City
MCLE Compliance No. VII-0015737
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