

Alldigi Tech Manila, Inc.

Trial Balance

As at March 31, 2026 and 2025

(Amounts in PHP)

G/L Account	Particulars	March 31, 2026	March 31, 2025
10000100	Furniture	19,870,022	17,864,667
10000110	Dep Cum. - Furniture	(17,583,695)	(15,590,933)
10000200	Office Equipments	42,771,046	35,573,662
10000210	Dep Cum. - Office Equipment	(33,490,390)	(11,769,714)
10000400	Leasehold Improvement	86,189,579	60,968,953
10000410	Dep Cum. - Leasehold Improvement	(52,806,328)	(50,212,796)
10000500	Computers	230,921,697	203,349,120
10000510	Dep Cum. - Computers	(176,499,554)	(146,106,960)
10001100	Computers Software	18,943,134	13,896,148
10001110	Dep Cum. - Software	(12,814,866)	(7,723,896)
10002000	Leasehold Improvement WIP	-	-
10002300	GB-ROU-Building-leases	476,537,644	426,555,331
10002302	AD-ROU-Building	(221,020,502)	(143,670,597)
10002400	Auc - Office Equipment	-	0
10002600	Auc- Computer equipmemnt	-	-
10002900	Auc-Furniture & Fixtures	-	-
10014300	Adv - Sundry Vendors	(47,905)	-
10014401	Advance - Imprest Account	-	-
10014707	Advance - Other	-	(47,905)
10014479	Other Advances	-	12,285,879
10014477	Other Security Deposit	20,381,689	27,685,268
For acct creation	Other Security Deposit	11,407,933	712,021
10014478	Fixed Deposit	-	95,036,547
10065103	OBB BD maturity more than 12 months	244,520,645	-
10014485	Foreign Currency Receivable	(13,104,486)	-
10014486	Premium on Forward Contract A/c	-	-
10014500	Prepaid Expenses Rent	-	-
10014506	Prepaid Expenses Insurance Core	287,916	-
10014508	Prepaid Expenses Insurance Others	-	310,280
10014503	Prepaid Expenses Other	2,654,844	4,040,406
10015005	Trade Drs Accrued	-	-
10015000	Provision for Unbilled Revenue   BS	111,325,811	115,120,695
10035142	Provision for Doubtful debts	(3,685,706)	(3,211,945)
10035230	Trade Receivables	7,051,213	198,790,412
10035241	Foreign Customers	42,833,825	-
10035250	Trade Debtors - External	26,206,205	-
10047000	Petty Cash	-	35,000
10059600	OB Cash and cash equivalents	45,000	-
10056080	BDO Unibank Inc. 002060125878	453,018	2,332,862
10056100	BDO Unibank Inc. 102060452941	17,241,915	12,231,564
10056120	China Banking 003000231611	0	3,104,879
10065450	Bank of Philippine Islands 1591010332	15,452,718	-
10065460	BPI 60705	789,711	-
20000001	Equity Share Capital	(81,250,000)	(81,250,000)
20010000	Profit and loss account	(204,961,541)	(138,147,270)
20010212	Accumulated Other Comprehensive Income	-	(1,988,608)
20010232	Other Comprehensive Income	(1,988,608)	-
20022150	Trade Creditors - External	2,185,328	(16,393,487)
20022321	Imprest Account	-	6,600,567
20022350	Employee Vendor A/c	79,224	-
20032202	VAT Payable	(97)	-
20033139	Exp Recove- Customer	12,591,625	-
20034621	Other Liab. Payable	(292,793)	(227,917)
20032273	Output Tax Philipines	(1,886,954)	(1,166,393)
20032512	SSS EC Payable	(6,753,585)	(6,312,140)
20032513	SSS Loan Payable	(837,350)	(800,603)
20032514	HDMF Payable	(740,313)	(658,100)
20032515	HDMF Loan Payable	(485,237)	(303,800)
20032516	PHIC Payable	(1,824,420)	(1,958,403)
20032421	Withholding Tax Payable - Expanded	(1,439,063)	(1,291,588)
20032422	Withholding Tax Payable - Compensation	(306,444)	277,929
20033101	Provision for Expenses	(57,590,060)	(47,585,633)
20033103	Provisions for Income Tax	(11,263,340)	(10,138,917)
20033100	Provision for Leave & Gratuity	-	(17,821,991)
20034603	Employee Gratuity Payable	(21,577,016)	-
20036105	Unearned income	(1,470,925)	(66,474)
20034630	Foreign Currency Payable	-	-
20034637	13th Month Payable	(8,905,620)	(6,264,553)
20034638	Sick Leave Encashment Payable	(6,765,629)	(5,031,239)
20036103	Lease Liability Building	(213,307,301)	(239,317,947)
For acct creation	Current Lease Liability	(68,086,026)	(48,335,613)
30000028	Sales Export	-	(1,181,311,223)
30002008	Service Domestic	-	(90,515,983)
30002004	BPO Services	(110,289,547)	-
30002019	Sales -International	(1,261,908,433)	-
31000000	Interest on Temp Deposit	(4,504,827)	(3,967,993)
31009997	PV of FI SD Ind AS - Other Income	(1,173,638)	(1,263,335)
31009998	PV of FI CG Ind AS - Other Income	13,104,486	-

*B. [Signature]*

G/L Account	Particulars	March 31, 2026	March 31, 2025
31009999	OCI	(2,916,239)	670,927
31001010	Foreign Exchange Real Gain Account	(6,990,392)	(16,934,478)
40021103	IDC : Foreign exchange loss	10,952,439	62,305,691
31001001	Foreign Exchange Gain	(12,953,331)	(42,048,969)
40002500	Core employee salary & remuneration	663,282,382	448,799,840
40002041	Direct : Salary	-	128,095,863
40003007	Associate Employee Socso Contributio	67,146,117	55,454,601
40002024	Direct : Communication expenses	-	15,622,498
40019000	Internet expenses	21,541,876	-
40013200	Depreciation : ROU Building lease	77,349,904	64,938,841
40013050	Depreciation : Computer equipmemnt	33,410,767	22,826,192
40002020	Direct : Rent office / Guest House / Centre	-	66,920,300
40016001	Rent office	90,279,590	-
40002021	Direct : Electricity expenses	-	26,212,835
40001017	Direct : Rent Ind AS 116 Leases	-	(63,056,853)
40016010	Rent Ind AS 116 Leases	(88,213,581)	-
40012907	Interest expense Ind AS 116 leases	21,267,066	10,612,829
40013110	Depreciation : Computer Software	4,950,790	2,870,499
40002522	Core employee 13th month salaries	41,630,031	26,570,144
40002031	Staff recruitment	17,068,982	-
40002046	Repairs and Maintenance	9,484,229	-
40002501	Employee Variable Pay	7,513,558	-
40002516	Compensated Absences	11,420,878	9,914,937
40003504	Core Employee Gratuity	6,671,264	3,461,415
40002002	Associate Employee Salary	-	22,896,819
40003517	SSS/Philhealth/Pag-ibig Contribution	2,383,991	1,753,886
40004002	IDC : Staff Welfare others	44,529,738	35,752,163
40004007	IDC : Staff training expenses	2,232	-
40002204	Telephone Reimbursements	1,497,453	1,101,861
40005015	Recruitment - Others	25,000	-
40016002	IDC : Rent guest house	1,497,999	574,773
40013010	Depreciation - Furniture and Fixtures	1,992,762	1,435,759
40013020	Depreciation - Office Equipment	8,104,215	5,358,399
40013040	Depreciation - Leasehold Improvement	13,332,003	5,429,457
40017000	IDC : Rates & Taxes	6,776,025	7,502,123
40015004	IDC : Electricity Expenses	26,836,478	161,005
40015007	IDC : Repairs and maintainance	-	4,220,255
40019506	IDC : Other travel expense	18,431,480	17,808,759
40014001	IDC : Printing & stationery	1,733,256	1,723,986
40021105	IDC : Insurance	709,158	613,656
40022002	IDC : Sales Promotion	266,669	242,418
40015003	IDC : Other Office Expenses	-	18,778,567
40015029	Office Equipment Consumables	271,412	-
40005007	IDC : Staff recruitment	-	31,106,492
40021106	IDC : Miscellaneous expenses	4,761	24,657
40012904	Other External Interest	231,447	-
40012900	IDC : Bank Charges	285,805	178,214
40015006	IDC : Security expenses	14,863,829	8,533,718
40002050	Office Maintenance	25,985,703	5,648,098
40015014	House Keeping Service Charges	4,158,366	-
40020000	IDC : Other professional fee	6,529,907	7,414,560
40014000	IDC : Postage & courier charges	108,462	134,229
40003004	Associate Employee Gratuity	-	919,587
40021000	IDC : Bad debts written off	473,761	(1,191,293)
40002075	Associate emp 13th month salaries	-	1,299,610
40021107	Rounding Off	(1)	-
40019515	Income Tax Expense	42,887,731	41,022,895

As per our Report of even date



**SURESH RAJAGOPALAN**  
Country Manager  
Alldigi Tech Manila Inc.

Place: Manila, Phillipines  
Date: ~~04-May-2026~~

**ALLDIGITECH MANILA, INC.**

(Formerly Allsec Tech Manila, Inc.)

3<sup>rd</sup> Floor-Unit D and 4<sup>th</sup> Floor-Unit A, One World Square, Upper McKinley Hill, Bonifacio Global City, Taguig

Tel. (632) 8056-5381 to 80 Telefax: 8056-5387

www.alldigitech.com

Navarro Amper & Co.  
For Identification Only  
By: \_\_\_\_\_  
Date: \_\_\_\_\_

**Alldigi Tech Manila Inc.**

**Balance Sheet**

(All amounts are in PHP, unless otherwise stated)

	Schedules	As at March 31, 2026	As at March 31, 2025
<b>Equity and liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	1	81,250,000	81,250,000
Reserves and surplus	2	374,906,138	373,512,647
		<b>456,156,138</b>	<b>454,762,647</b>
<b>Non-current liabilities</b>			
Lease Liability	3	213,307,301	239,317,947
Retirement Liability	3	21,577,016	17,821,991
		<b>234,884,317</b>	<b>257,139,939</b>
<b>Current liabilities</b>			
Sundry creditors - others	4	63,854,952	62,704,183
Sundry creditors - non Trade	4	1,322,586	1,104,404
Accrued salaries and benefits	4	8,905,620	6,264,553
Lease liability	4	68,086,026	48,335,613
Provision for taxation	4	11,263,340	10,138,917
Forward Contract Liabilities - net	4	13,104,486	-
Other liabilities	4	12,950,780	11,108,694
		<b>179,487,790</b>	<b>139,656,364</b>
<b>Total</b>		<b>870,528,245</b>	<b>851,558,949</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Fixed assets	5	361,017,788	383,132,985
Other non-current assets	6	20,381,689	27,685,268
		<b>381,399,477</b>	<b>410,818,253</b>
<b>Current assets</b>			
Cash and bank balances	8	278,503,008	112,740,852
Trade receivables	7	183,731,348	310,699,162
Short-term loans and advances	9	12,543,720	12,237,974
Prepayments and other current assets	10	14,350,692	5,062,708
		<b>489,128,768</b>	<b>440,740,696</b>
<b>Total</b>		<b>870,528,245</b>	<b>851,558,949</b>

As per our Report of even date

For Alldigi Tech Manila Inc.



**SURESH RAJAGOPALAN**

Country Manager

Alldigi Tech Manila Inc.

Place: Manila, Phillipines

Date: 04-May-2026

Navarro Amper & Co.  
 For Identification Only  
 By: \_\_\_\_\_  
 Date: \_\_\_\_\_

**Alldigi Tech Manila Inc.**  
**Schedules to the Financial Statements**  
*(Amounts in PHP)*

	As at March 31, 2026	As at March 31, 2025
<b>1 Share Capital</b>		
Capital Stocks - Common	81,250,000	81,250,000
	<b>81,250,000</b>	<b>81,250,000</b>
<b>2 Reserves and Surplus</b>		
Reserves and surplus	373,512,647	257,615,383
Profit for the period	178,144,238	234,047,695
Dividends	(166,562,500)	(117,479,505)
Remeasurement gain on retirement liability - OCI	(10,188,247)	(670,927)
Net reserves and surplus in the statement of profit and loss	<b>374,906,138</b>	<b>373,512,647</b>
<b>3 Other Long-Term Liabilities</b>		
Lease Liability	213,307,301	239,317,947
Retirement liability	21,577,016	17,821,991
	<b>234,884,317</b>	<b>257,139,938</b>
<b>4 Current liabilities</b>		
Sundry creditors - non trade	1,322,586	1,104,404
Sundry creditors - others	63,854,952	62,704,183
Accrued salaries and benefits	8,905,620	6,264,553
Lease liability	68,086,026	48,335,613
Provision for taxation	11,263,340	10,138,917
Forward Contract Liabilities - net	13,104,486	-
Other liabilities	12,950,780	11,108,694
	<b>179,487,790</b>	<b>139,656,364</b>
<b>5 Fixed Assets</b>		
Property and equipment	379,752,344	317,756,402
Right-of-use asset	476,537,644	426,555,331
Intangible asset	18,943,134	13,896,148
Accumulated depreciation	(514,215,334)	(375,074,896)
	<b>361,017,788</b>	<b>383,132,985</b>
<b>6 Other Non-current Assets</b>		
Other financial assets - non current	20,381,689	27,685,268

R. [Signature]

Navarro Amper & Co. For Identification Only
By: _____ Date: _____

**Alldigi Tech Manila Inc.**  
**Schedules to the Financial Statements**  
*(Amounts in PHP)*

	As at March 31, 2026	As at March 31, 2025
<b>7 Current trade receivable (unsecured)</b>		
Considered good	187,417,054	313,911,107
Allowance for expected credit losses	(3,685,706)	(3,211,945)
	<b>183,731,348</b>	<b>310,699,162</b>
<b>8 Cash and bank balances</b>		
Cash on hand	45,000	35,000
Balance with banks - in current accounts	278,458,008	112,705,852
	<b>278,503,008</b>	<b>112,740,852</b>
<b>9 Short-term loans and advances (Unsecured, considered good unless stated otherwise)</b>		
Advances recoverable in cash or in kind or for value to be received	12,314,515	12,165,081
Loan to subsidiary	229,205	72,893
	<b>12,543,720</b>	<b>12,237,974</b>
<b>10 Prepayments and other current assets</b>		
Prepayments and other current assets	14,350,692	5,062,708
	<b>14,350,692</b>	<b>5,062,708</b>

**SURESH RAJAGOPALAN**  
 Country Manager  
 Alldigi Tech Manila Inc.

Place: Manila, Phillipines  
 Date: 04-May-2026

**Alldigi Tech Manila Inc.**

**Statement of Comprehensive Income**

(All amounts are PHP, unless otherwise stated)

	Schedules	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Income</b>			
Revenue from operations(net)		1,372,197,980	1,271,827,206
Other income - net	11	14,669,749	1,909,082
<b>Total revenue (I)</b>		<b>1,386,867,729</b>	<b>1,273,736,288</b>
<b>Expenses</b>			
Employee cost and benefits	12	861,674,175	766,025,356
Other expenses	13	143,468,273	118,990,151
<b>Total (II)</b>		<b>1,005,142,448</b>	<b>885,015,507</b>
<b>Earnings before interest, tax, depreciation and amortization (EBITDA) (I) - (II)</b>		<b>381,725,281</b>	<b>388,720,780</b>
Finance costs	14	21,552,871	10,791,043
Depreciation and amortization expense		139,140,441	102,859,147
<b>Profit before tax</b>		<b>221,031,969</b>	<b>275,070,591</b>
<b>Provision for taxation</b>			
Current tax		42,887,731	41,022,895
<b>Profit for the quarter</b>		<b>178,144,238</b>	<b>234,047,695</b>
<b>Item that will not be Reclassified</b>			
<b>Subsequently to Profit or Loss</b>			
Remeasurement gain(loss) on defined benefit obligation	2	2,916,239	(670,927)
Net change in fair value of forward contracts designated as cash flow hedges		(13,104,486)	-
<b>Total Comprehensive Income</b>		<b>167,955,991</b>	<b>233,376,768</b>

As per our Report of even date

**For Alldigi Tech Manila Inc.**



**SURESH RAJAGOPALAN**

Country Manager  
Alldigi Tech Manila Inc.

Place: Manila, Phillipines

Date: 04-May-2026

**Alldigi Tech Manila Inc.**  
**Schedules to the Financial Statements**  
*(Amounts in PHP)*

	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>11 Other Income (Loss) - net</b>		
Interest	5,678,465	5,231,328
Others	8,991,284	(3,322,244)
	<b>14,669,749</b>	<b>1,909,082</b>
<b>12 Employee costs and benefits</b>		
Salaries, wages and allowances	793,376,958	694,785,699
Recruitment and training	17,096,215	31,106,492
Staff welfare	51,201,002	40,133,165
	<b>861,674,175</b>	<b>766,025,356</b>
<b>13 Other expenses</b>		
Rent and amenities	3,835,420	23,216,786
Electricity	26,836,478	26,373,840
Professional and consultancy charges	6,529,907	7,414,560
Travel and conveyance	18,539,941	17,942,987
Telephone	23,039,329	16,724,359
Repairs and maintenance		
- Plant and machinery	9,484,229	4,220,255
- Others	45,007,897	14,181,817
Rates and taxes	6,776,025	7,502,123
Miscellaneous expenses	1,969,459	1,748,643
Other selling expenses	740,430	(948,875)
Insurance	709,158	613,656
	<b>143,468,273</b>	<b>118,990,151</b>
<b>14 Finance costs</b>		
Bank charges	285,805	178,214
Interest - others	21,267,066	10,612,829
	<b>21,552,871</b>	<b>10,791,043</b>



**SURESH RAJAGOPALAN**  
 Country Manager  
 Alldigi Tech Manila Inc.

Place: Manila, Phillipines  
 Date: 04-May-2026