

## INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders  
OIKOS HELPING HAND, INC.  
17-A Kaimito St, Verdant Acres Subdivision,  
Las Piñas City 1740, Metro Manila, Philippines

We have audited the accompanying financial statements of OIKOS HELPING HAND, INC. which comprise the balance sheet as at December 31, 2015, the related statement of revenues and expenses, change in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Philippine Financial Reporting Standards for Small and Medium-Sized Entities (PFRS for SME's); this includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Philippine Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of OIKOS HELPING HAND, INC. as of December 31, 2015, and of its financial performance, change in equity and its cash flows for the year then ended in accordance with Philippine Financial Reporting Standards for Small and Medium-Sized Entities (PFRS for SME's).

*Report on the Supplementary Information Required Under Revenue Regulations 15-2010*

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on taxes, duties and license fees in the notes to the financial statements is presented for purposes of filing with the Bureau of Internal Revenue and is not a required part of the basic financial statements. Such information is the responsibility of management. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



TERESITA A. SY

CPA Cert. No. 57824

PRC BOA Accreditation No. 2419

Valid Until December 31, 2017

BIR Accreditation No. 07-00387-001-2013

Valid Until May 26, 2016

TIN No. 108-719-490-000

PTR No. 4997657

Issued on January 15, 2016

Cainta, Rizal

March 15, 2016



APR 04 2016

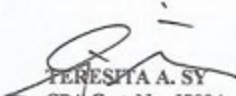
**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT  
TO ACCOMPANY PHILIPPINE INCOME TAX RETURNS**

The Board of Directors and Stockholders  
**OIKOS HELPING HAND, INC.**  
17-A Kaimito St, Verdant Acres Subdivision,  
Las Piñas City 1740, Metro Manila, Philippines

We have audited the financial statements of **OIKOS HELPING HAND, INC.** for the year ended December 31, 2015, on which we have rendered the attached report dated March 15, 2016.

In compliance with BIR Revenue Regulations V-20,

1. The taxes paid or payable by the above company during the years are shown in Schedules of Taxes & Licenses attached to the Income Tax Returns.
2. We don't have any direct financial interest in the Company.



**TERESITA A. SY**  
CPA Cert. No. 57824  
PRC BOA Accreditation No. 2419  
Valid Until December 31, 2017

BIR Accreditation No. 07-00387-001-2013  
Valid Until May 26, 2016  
TIN No. 108-719-490-000

PTR No. 4997657  
Issued on January 15, 2016  
Cainta, Rizal

March 15, 2016



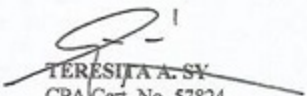
**SUPPLEMENTAL WRITTEN STATEMENT TO ACCOMPANY**  
**REPORT OF INDEPENDENT AUDITOR**

The Board of Directors and Stockholders  
**OIKOS HELPING HAND, INC.**  
17-A Kaimito St, Verdant Acres Subdivision,  
Las Piñas City 1740, Metro Manila, Philippines

We have audited the financial statements of **OIKOS HELPING HAND, INC.** for the year ended December 31, 2015, on which we have rendered the attached report dated March 15, 2015.

In compliance with SRC Rule 68, we are stating that the said Company has Zero (0) stockholders owning one hundred (100) or more shares each.

In compliance with BIR Revenue Regulations V-1, Section 8-A, we are stating that we don't have any financial interest in **OIKOS HELPING HAND, INC.** or any family relationships with its president, manager, or principal stockholders.

  
**TERESITA A. SY**  
CPA Cert. No. 57824  
PRC BOA Accreditation No. 2419  
Valid Until December 31, 2017

BIR Accreditation No. 07-00387-001-2013  
Valid Until May 26, 2016  
TIN No. 108-719-490-000

PTR No. 4997657  
Issued on January 15, 2016  
Cainta, Rizal

March 15, 2016



OIKOS HELPING HAND, INC.  
 Statement of Financial Position  
 December 31, 2015  
 (With Comprehensive Figures in 2014)  
 (In Philippine Pesos)

	NOTES	2015	2014
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash	2, 5	2,370,921.52	1,663,652.24
		<u>2,370,921.52</u>	<u>1,663,652.24</u>
<b>Non - Current Assets</b>			
Other Non Current Assets (Church Properties)	2	11,667,967.00	11,667,967.00
		<u>11,667,967.00</u>	<u>11,667,967.00</u>
<b>TOTAL ASSETS</b>		<u>14,038,888.52</u>	<u>13,331,619.24</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Current Liabilities</b>			
Other Payables		7,190,000.00	7,190,000.00
		<u>7,190,000.00</u>	<u>7,190,000.00</u>
<b>Fund Balance</b>	2	6,848,888.52	6,141,619.24
		<u>6,848,888.52</u>	<u>6,141,619.24</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>14,038,888.52</u>	<u>13,331,619.24</u>

(see accompanying Notes to Financial Statements)



APR 04 2016

OIKOS HELPING HAND, INC.

Excess of Tithes and Offering Over Expenses

For the Year Ended December 31, 2015

(With Comprehensive Figures in 2014)

(In Philippine Pesos)

	NOTES	2015	2014
Donations	2, 8	11,187,285.68	11,671,708.37
Operating Expenses	2, 9	10,480,016.40	12,072,201.41
Excess of Donations over Expenses		707,269.28	(400,493.04)

(see accompanying Notes to Financial Statements)

APR 04 2016



OIKOS HELPING HAND, INC.  
 Statement of Cash Flow  
 For the Year Ended December 31, 2015  
 (With Comprehensive Figures in 2014)  
 (In Philippine Pesos)

	NOTES	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit (Loss) Before Income Tax		707,269.28	(400,493.04)
Adjustment for:			
Depreciation			
Operating Cash Flows before Movements in Working Capital		707,269.28	(400,493.04)
(Increase) Decrease in Operating Assets:			
Other Current Asset	2		
	2		
Increase (Decrease) in Operating Liabilities:			
Other Payables	2		
Cash Generated from (Used in) Operations		707,269.28	(400,493.04)
Income Tax			
Net Cash from (Used in) Operating Activities		707,269.28	(400,493.04)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Other Non Current Liabilities			
Advances from Officers			1,466,054.28
Investment in Property			
Changes in Fund			
<b>NET INCREASE (DECREASE) IN CASH</b>		<b>707,269.28</b>	<b>1,065,561.24</b>
<b>CASH AT THE BEGINNING OF YEAR</b>		<b>1,663,652.24</b>	<b>598,091.00</b>
<b>CASH AT THE END OF YEAR</b>		<b>2,370,921.52</b>	<b>1,663,652.24</b>

(see accompanying Notes to Financial Statements)



OIKOS HELPING HAND, INC.  
 Statement of Changes In Fund Balance  
 For the Year Ended December 31, 2015  
 (With Comprehensive Figures in 2014)  
 (In Philippine Pesos)

	Fund Balance	Additional/ Deduction	TOTAL
Balance at January 1, 2014	6,141,619.24		6,141,619.24
Fund Balance for the Year		707,269.28	707,269.28
Balance at December 31, 2014	6,141,619.24	707,269.28	6,848,888.52
Balance at January 1, 2014	5,076,058.00	1,466,054.28	6,542,112.28
Fund Balance for the Year		(400,493.04)	(400,493.04)
Balance at December 31, 2014	5,076,058.00	1,065,561.24	6,141,619.24

(see accompanying Notes to Financial Statements)



APR 04 2016