

TERESITA ADALEM SY  
Certified Public Accountant  
3 Capri Street, Village East Sto. Domingo, Cainta, Rizal

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders  
**OIKOS HELPING HAND LEARNING CENTER 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 LEARNING CENTER INC.** which comprise the balance sheet as at December 31, 2016, 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*

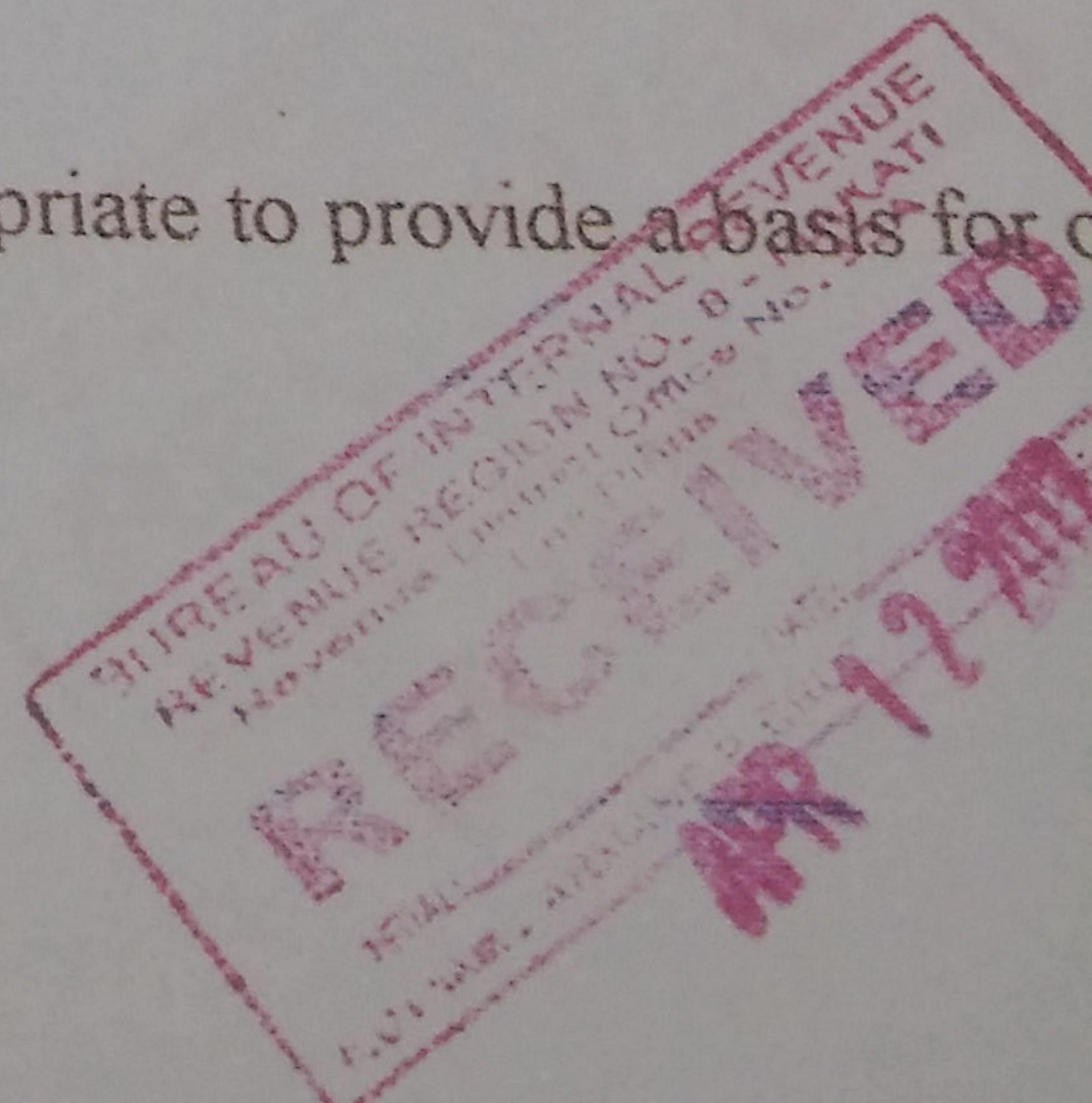
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Philippine Financial Reporting Standards for Small and Medium-Sized Entities (PFRS for SME's); this includes: designing, implementing and maintaining internal control relevant to the preparation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



**TERESITA ADALEM SY**

*Certified Public Accountant*

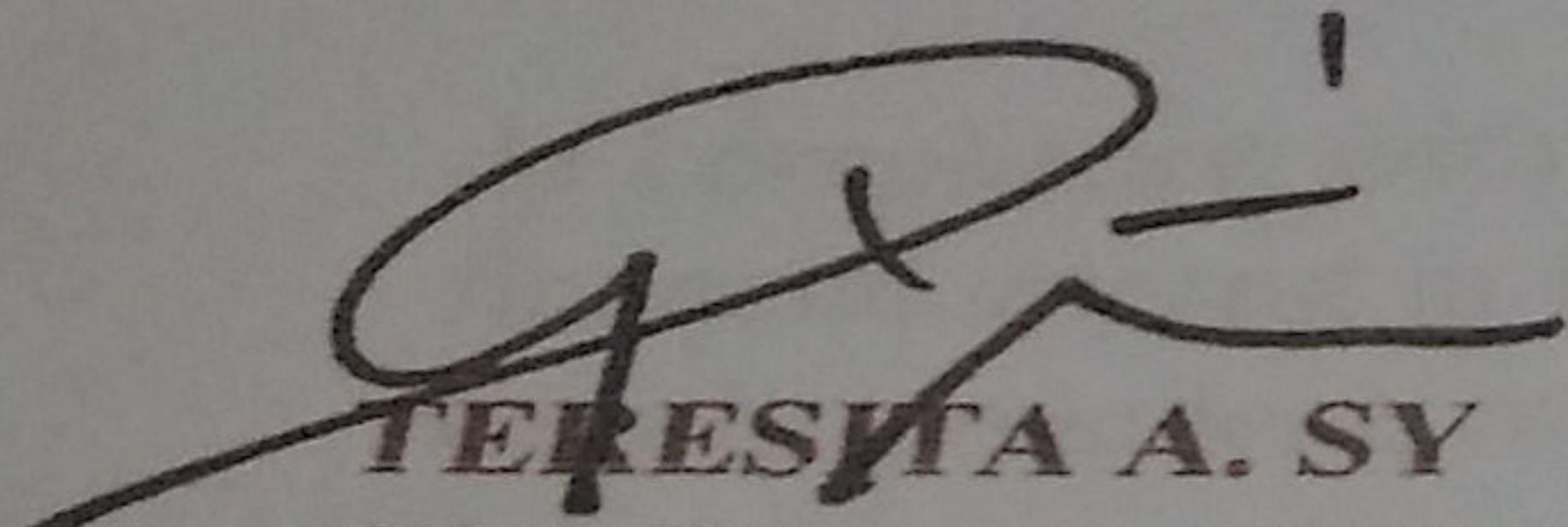
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*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of **OIKOS HELPING HAND LEARNING CENTER INC.** as of December 31, 2016, 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. 07-02281-001-2016

Valid Until May 26, 2019

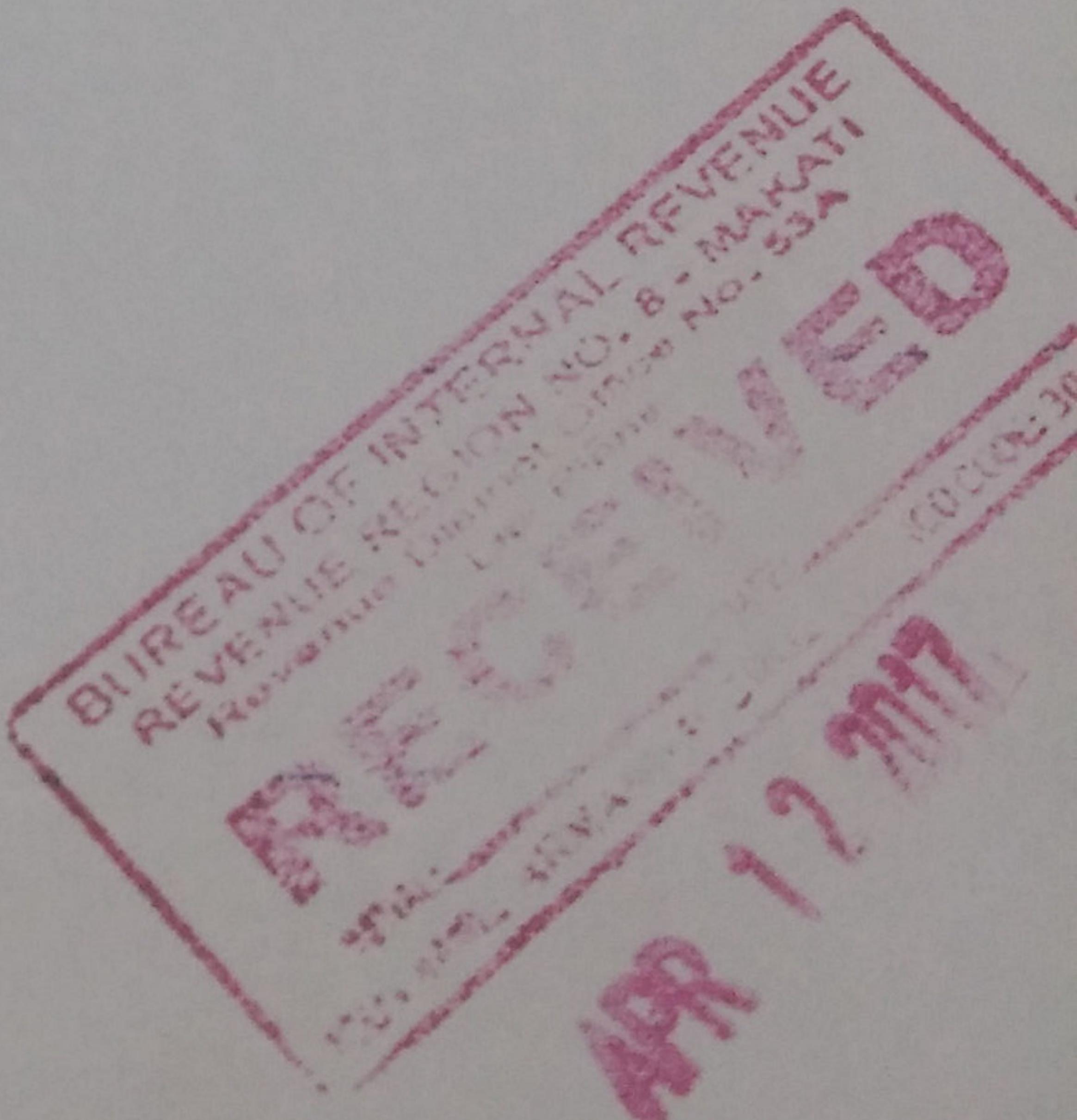
TIN No. 108-719-490-000

PTR No. 5001467

Issued on January 15, 2017

Cainta, Rizal

March 31, 2017



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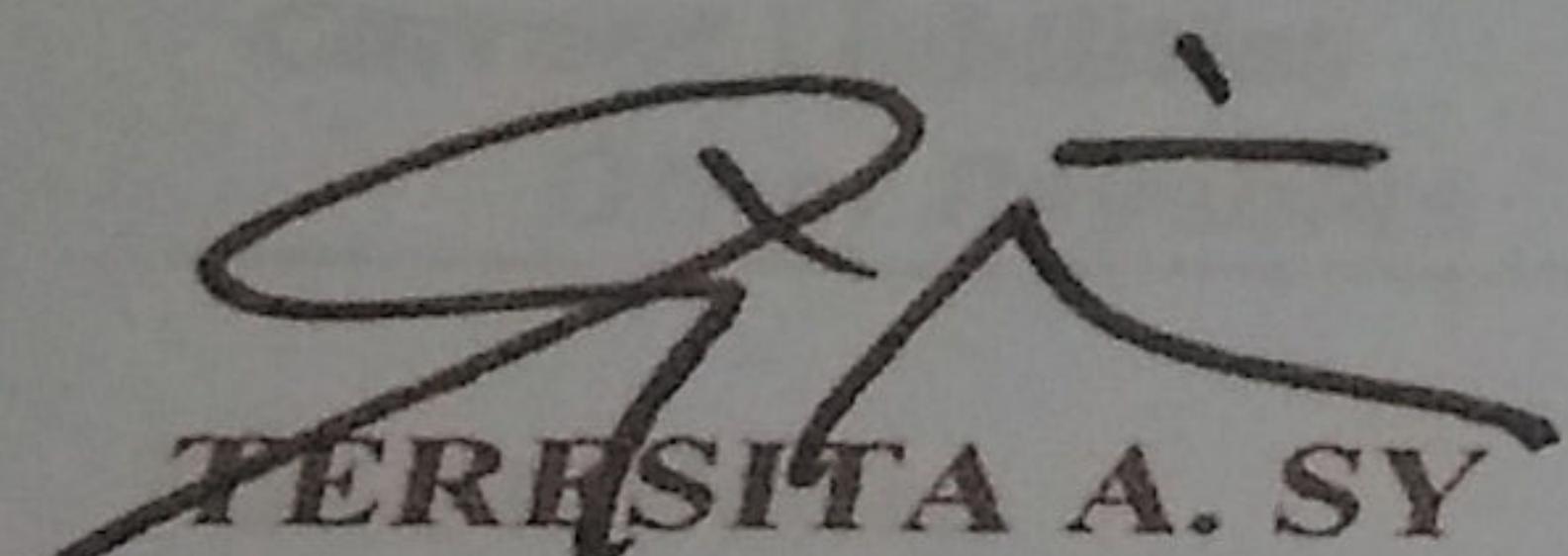
SUPPLEMENTAL WRITTEN STATEMENT TO ACCOMPANY  
REPORT OF INDEPENDENT AUDITOR

The Board of Directors and Stockholders  
**OIKOS HELPING HAND LEARNING CENTER 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 LEARNING CENTER INC.** for the year ended December 31, 2016, on which we have rendered the attached report dated March 31, 2017.

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 LEARNING CENTER INC.** or any family relationships with its president, manager, or principal stockholders.



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