

REPORT OF INDEPENDENT AUDITOR

To the Members and Board of Directors
FILINVEST EASTVILLE HOMEOWNERS ASSOCIATION, INC.
Eastville Clubhouse, Eastville Ave., Filinvest Homes East
Marcos High Way, Cainta, Rizal 1900

Report on the Audit of the Financial Statements

Opinion

I have audited the interim financial statements **FILINVEST EASTVILLE HOMEOWNERS ASSOCIATION, INC.**, a **non-stock, non-profit organization** which comprise the statement of financial position as at **December 31, 2022**, and the related statement of income and expenses.

In my opinion, the accompanying financial statements give a true and fair view of (or *“present fairly, in all material respects,”*) the financial position of **FILINVEST EASTVILLE HOMEOWNERS ASSOCIATION, INC.** as at December 31, 2022, and of its financial performance for CY 2022 in accordance with Philippine Financial Reporting Standards for Small Entities (PFRS for SEs).

Basis for Opinion

I conducted my audit in accordance with Philippine Standards on Auditing (PSAs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Association in accordance with the Code of Ethics for Professional Accountants in the Philippines, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Philippine Financial Reporting Standards for Small Entities (PFRS for SEs), 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with PSAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our auditor's report to the related disclosures in the financial statements or, if

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such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of our auditor's report.

- However, future events or conditions may cause the Association to cease to continue as a going concern I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during my audit

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

My 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 licence fees 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 my audit of the basic financial statements. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as whole.


ALFONSO M. MABOLO
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BOA/PRC Registration No. 3259 valid until August 31, 2024

BIR Registration No. AN-09-006064-001-2021 valid until January 05, 2024

March 15, 2023
Bacoor City, Cavite, Philippines



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**INDEPENDENT AUDITORS REPORT
TO ACCOMPANY INCOME TAX RETURN**

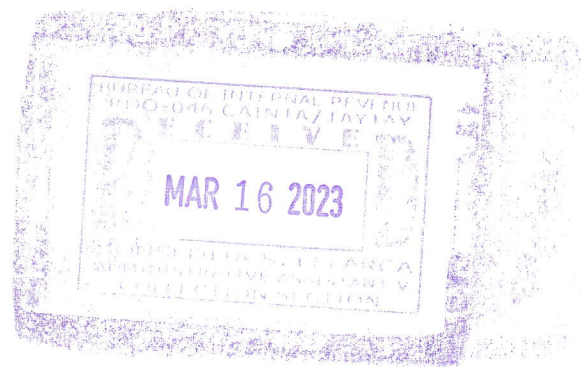
To the Members and Board of Directors
FILINVEST EASTVILLE HOMEOWNERS ASSOCIATION, INC.
Eastville Clubhouse, Eastville Avenue, Filinvest Homes East
Marcos Highway, Cainta, Rizal

I have audited the financial statements of **FILINVEST EASTVILLE HOMEOWNERS ASSOCIATION, INC.**, for the year December 31, 2022 on which I have rendered the attached report dated March 15, 2023.

In compliance with Revenue Regulations V-20, I am stating that I am not related by consanguinity or affinity to the Board of Directors of the Association..


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**"TO THE DEPARTMENT OF HUMAN SETTLEMENTS
AND URBAN DEVELOPMENT**

In connection with my examination of the financial statements of **FILINVEST EASTVILLE HOMEOWNERS ASSOCIATION, INC.**, which are to be submitted to the Board, I hereby represent the following:

1. That I am in the active practice of the accounting profession and duly registered with the Board of Accountancy (BOA);
2. That financial statements are presented in conformity with Philippine Financial Reporting Standards in all cases where I shall express an unqualified opinion; Except that in case of any departure from such standards, I shall indicate the nature of the departure, the effects thereof, and the reasons why compliance with the standards would result in a misleading statement, if such is a fact;
3. That I shall fully meet the requirements of independence as provided under the Code of Professional Ethics for CPA's;
4. That in the conduct of the audit, I shall comply with the Philippine Standard on Auditing promulgated by the Board of Accountancy; in case of any departure from such standards or any limitation in the scope of my examination, I shall indicate the nature of the departure and the extent of the limitation, the reasons thereof and the effects thereof on the expression of my opinion or which may necessitate the negation of the expression of an opinion;
5. That I shall comply with the applicable rules and regulations of the **Department Of Human Settlements and Urban Development** in the preparation and submission of financial statements; and
6. That relative to the expression of my opinion on the said financial statements, I shall not commit any acts discreditable to the profession as provided under Code of Professional Ethics for CPAs.

As a CPA engaged in public practice, I make these representations in my individual capacity.


ALFONSO M. MABOLO
CERTIFIED PUBLIC ACCOUNTANT

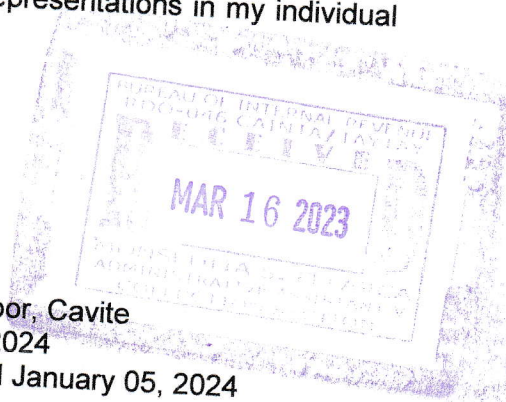
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