



PRINTING OF EXTENSION MAGAZINE FOR EXTENSION ANNUAL REPORT OF 2020,2021 AND 2022 OF MinSU CALAPAN CITY  
CAMPUS  
Name of Project  
BAC Resolution Recommending Approval  
Resolution No. 216, s. 2024

WHEREAS, the Mindoro State University (MinSU), through Bids and Awards Committee (BAC) has advertised in the PhilGEPS and MinSU Website the Request for Quotation (RFQ) No. 2024-184 for the project "Printing of Extension Magazine for Annual Report of 2020,2021 and 2022 of MinSU Calapan City Campus" with an Approved Budget for the Contract (ABC) amounting to One Hundred Forty-Nine Thousand Three Hundred Twenty-Five Pesos (Php149,325.00):

WHEREAS, in response to the advertisement of the project, six (6) suppliers/bidders were found in the document request list however, three (3) suppliers/bidders in the name of MKA ENTERPRISES, SARY STATIONERY TRADING and KIMLEN ENTERPRISES submitted price quotation before the deadline;

WHEREAS, the detailed evaluation of price quotation resulted in the following:

Approved Budget for the Contract (ABC)	Name of Bidder	Price Quotation
Php149,325.00	MKA Enterprises	Php148,995.00
	Sary Stationery Trading	Php149,325.00
	Kimlen Enterprises	Php149,325.00

WHEREAS, the BAC examined and verified the price quotations submitted by the abovementioned suppliers and were found to be complying and responsive;

NOW, THEREFORE, BE IT RESOLVED that the BAC hereby recommends to the Head of Procuring Entity the approval of awarding the contract involving the project, "Printing of Extension Magazine for Annual Report of 2020,2021 and 2022 of MinSU Calapan City Campus" as follows:

- a. to MKA Enterprises for being the supplier/bidder with the Lowest Calculated Responsive Bid (LCRB);

RESOLVED, this 15<sup>th</sup> day of October, 2024 at MinSU-Main Campus, Alcate, Victoria, Oriental Mindoro,

Engr. MARK LESTER A. MAGPANTAY  
BAC Vice-Chairperson

FRANIE M. AFABLE, DBMHH  
BAC Member

CIEDELLE P. SALAZAR, J.D., Ph.D  
BAC Chairperson

ATTY. SHERLYN A. LAYESA  
BAC Member

MELGAR G. FADRIQUELAN  
BAC Member

[ ] Approved / [ ] Disapproved

ENYA MARIE D. APOSTOL, Ph.D.  
SUC President III

Date: \_\_\_\_\_





**Central Portal for  
Philippine Government  
Procurement Opportunities**

## Request for Quotation (RFQ)

<b>Solicitation Number:</b>	RFQ No.: 2024-184	<b>Status</b>	Closed
<b>Trade Agreement:</b>	Implementing Rules and Regulations	<b>Associated Components</b>	1
<b>Procurement Mode:</b>	Negotiated Procurement - Small Value Procurement (Sec. 53.9)	<b>Bid Supplements</b>	0
<b>Classification:</b>	Goods	<b>Document Request List</b>	6
<b>Category:</b>	Printing Services	<b>Date Published</b>	10/10/2024
<b>Approved Budget for the Contract:</b>	PHP 149,325.00	<b>Last Updated / Time</b>	10/10/2024 00:00 AM
<b>Delivery Period:</b>	30 Day/s	<b>Closing Date / Time</b>	14/10/2024 01:00 AM
<b>Client Agency:</b>			
<b>Contact Person:</b>	Christian B. Apostol BAC Secretariat Head Alcate Victoria Oriental Mindoro Philippines 5205 63-43-2862368  cbapotol21@gmail.com		

XVX

**Created by** Annabelle Quinto Madrigal  
**Date Created** 09/10/2024

The PhilGEPS team is not responsible for any typographical errors or misinformation presented in the system. PhilGEPS only displays information provided for by its clients, and any queries regarding the postings should be directed to the contact person/s of the concerned party.

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Website: [www.minsu.edu.ph](http://www.minsu.edu.ph)  
Mobile: +63 977 846 72 28



Printing of Extension Magazine for Extension Annual Report of 2020,2021 and 2022 of MinSU Calapan City Campus

**JOR No: 2024-008-023**

RFQ No.: 2024-184

**ABC Amount: Php149,325.00**

Company Name : MKA Enterprises

Address : Limangbayan, Calapan City

Address : Limangbayan, Calapan City

Please quote your lowest price on the items / listed below, subject to the General Condition on the last page, stating the shortest time of delivery and submit your quotation duly signed by your representative not later than \_\_\_\_\_ in the address stated in the last page.

**CIEDELLE PIOL-SALAZAR, J.D., Ph.D.**

BAC Chairperson

**Note:**

1. All entries must be typewritten.
2. Delivery Period within \_\_\_\_ calendar days.
3. Warranty shall be for a period of six (6) months for supplies and materials, one (1) year for Equipment, from date of acceptance by the procuring entity.
4. Price validity shall be a period of 30 calendar days.
5. G-EPS Registration Certificate shall be attached upon submission of the Quotation.
6. Bidders shall submit Original Brochures showing certification of the product being offered (optional).
7. Mode of delivery: ☐ Pick-up (Schedule) ☐ Door to Door Delivery

After having carefully read and accepted your General Condition, I / We quote you on the item at prices noted above

Supplier's Signature over Printed Name

292 756 113

TIN No. of Establishment

0917830 6414

Contact Number

1024

Date \_\_\_\_\_

MSU-BAC-FR-05.01





REQUEST FOR QUOTATION

Printing of Extension Magazine for Extension Annual Report of 2020,2021 and 2022 of MinSU Calapan City Campus

JOR No: 2024-008-023

RFQ No.: 2024-184

ABC Amount: Php149,325.00

Company Name

Sary Stationery Trading  
Address : Sto. Nino, Cal. City

Please quote your lowest price on the items / listed below, subject to the General Condition on the last page, stating the shortest time of delivery and submit your quotation duly signed by your representative not later than \_\_\_\_\_ in the address stated in the last page.

CIEDELLE PIOL-SALAZAR, J.D., Ph.D.

BAC Chairperson

Note:

- All entries must be typewritten.
- Delivery Period within \_\_\_\_\_ calendar days.
- Warranty shall be for a period of six (6) months for supplies and materials, one (1) year for Equipment, from date of acceptance by the procuring entity.
- Price validity shall be a period of 30 calendar days.
- G-EPS Registration Certificate shall be attached upon submission of the Quotation.
- Bidders shall submit Original Brochures showing certification of the product being offered (optional).
- Mode of delivery: [ ] Pick-up (Schedule) [ ] Door to Door Delivery

Item No.	Unit	ITEM AND DESCRIPTION	QTY.	UNIT PRICE	TOTAL AMOUNT
		Printing of Extension Magazine " Extension Annual Report" for 2020,2021 and 2022			
1	copies	Extension Annual Report 2020	55	905.00	49,775.00
2	copies	Extension Annual Report 2021	55	905.00	49,775.00
3	copies	Extension Annual Report 2022	55	905.00	49,775.00
		Specifications:			
		Binding: Soft Bind			
		Type of paper: Glossy Paper			
		Size: 8.5inches x 11 inches			
		Number of Pages: 50 Pages			
		Color: Ful Color			
		Page Orientation: Portrait			
		150gsm			
XX			TOTAL	Php 149,325	

After having carefully read and accepted your General Condition, I / We quote you on the item at prices noted above

Supplier's Signature over Printed Name

213-909-915

TIN No. of Establishment

09985355177

Contact Number

Date

MSU-BAC-FR-05.01





Email: [universitypresident@minsu.edu.ph](mailto:universitypresident@minsu.edu.ph)  
Website: [www.minsu.edu.ph](http://www.minsu.edu.ph)  
Mobile: +63 977 846 72 28



**REQUEST FOR QUOTATION**  
**Printing of Extension Magazine for Extension Annual Report of 2020,2021 and 2022 of MinSU Calapan City Campus**  
**IOR No: 2024-008-023**

JOR No: 2024-008-023

RFQ No.: 2024-184

ABC Amount: Php149,325.00

Company Name : Kimber Enterprises  
Address : Calero, Calapan City

Address : Calero, Calapan City

Please quote your lowest price on the items / listed below, subject to the General Condition on the last page, stating the shortest time of delivery and submit your quotation duly signed by your representative not later than \_\_\_\_\_ in the address stated in the last page.

**CIEDELLE PIOL-SALAZAR, J.D., Ph.D.**  
BAC Chairperson

**Note:**

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7. Mode of delivery: [ ☐ ] Pick-up (Schedule) [ ☐ ] Door to Door Delivery

[illegible]

After having carefully read and accepted your General Condition, I / We quote you on the item at prices noted above

Supplier's Signature over Printed Name

TIN No. of Establishment

Contact Number

Date \_\_\_\_\_

MSU-BAC-FR-05.01

• Main Campus, Alcate, Victoria

•Bongabong Campus, Labasan, Bongabong

•Calapan City Campus, Masipit, Calapan City



Republic of the Philippines  
Department of Budget and Management  
**PROCUREMENT SERVICE**  
**CERTIFICATE OF PHILGEPS REGISTRATION**  
(Platinum Membership)

THIS IS TO CERTIFY THAT

**MKA ENTERPRISES**

Feraren Hills Subd., Lumang bayan ,  
Calapan City , Oriental Mindoro , Region IV-B , Philippines

is registered in the **Philippine Government Electronic Procurement System (PhilGEPS)** on 11-Oct-2017 pursuant to Section 8.5.2 of the Revised Implementing Rules and Regulations of Republic Act No. 9184, otherwise known as the Government Procurement Reform Act.

This further certifies that **MKA ENTERPRISES** has submitted the required eligibility documents in the PhilGEPS Supplier Registry as listed in Annex A, which document is attached hereto and made an integral part hereof.

For the purpose of updating this Certificate, all Class "A" eligibility documents covered by Section 8.5.2 of the Revised Implementing Rules and Regulations of Republic Act No. 9184 supporting the veracity, authenticity and validity of this Certificate shall remain current and updated. The failure by the prospective Bidder to update this Certificate with the current and updated Class "A" eligibility documents shall result in the automatic suspension of its validity until such time that all of the expired Class "A" eligibility documents has been updated.

By submitting this Certificate, the Bidder certifies:

1. the authenticity, genuineness, validity, and completeness of the copy of the original eligibility documents submitted;
2. the veracity of the statements and information contained therein;
3. that the Certificate is not a guaranty that the named registrant will be declared eligible without first being determined to be such for that particular bidding, nor is it an evidence that the Bidder has passed the post-qualification stage; and
4. that any finding of concealment, falsification, or misrepresentation of any of the eligibility documents submitted, or the contents thereof shall be a ground for disqualification from further participation in the bidding process, without prejudice to the imposition of appropriate administrative, civil and criminal penalty in accordance with the laws.

This Certificate is valid until 16-Aug-2025

Issued this 16th day of August 2024.

This is a system generated certificate. No signature is required.



Documentary Stamp Tax Paid Php 30.00  
Certificate Reference No: 201710-134156-248172935



## REMINDERS <sup>1</sup>

- *The PhilGEPS office shall not determine the eligibility of merchants. The PhilGEPS office's evaluation of the eligibility requirements shall be for the sole purpose of determining the approval or disapproval of the merchant's application for registration.*
- *A merchant's registration and membership in the GOP-OMR is neither contract-specific nor understood to be tantamount to a finding of eligibility. Neither shall the merchant's successful registration in the GOP-OMR be relied upon to claim eligibility for the purpose of participation in any public bidding.*
- *The determination of the eligibility of merchants, whether registered with the GOP-OMR or not, shall remain with the Bids and Awards Committee (BAC). The BAC's determination of validity of the eligibility requirements shall be conclusive to enable the merchant to participate in the public bidding process.*



# List of Eligibility Documents

of

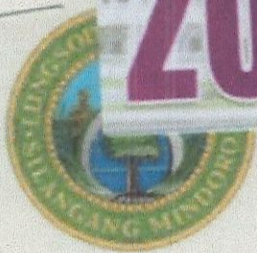
## MKA ENTERPRISES

Feraren Hills Subd., Lumang bayan ,  
Calapan City , Oriental Mindoro , Region IV-B , Philippines

<b>DTI Certificate</b>	DTI Certificate Number : 4224494 Issued By / Signatory : Alfredo Pascual Registration Date : 10-Oct-2022 Expiration Date : 10-Oct-2027
<b>Mayors Permit</b>	Expiration Date : 31-Dec-2024 Permit Number : 01700000528 Place of Issue : CALAPAN CITY Issued By / Signatory : MARILOU MORILLO Issuance Date : 03-Jan-2024
<b>Tax Clearance</b>	Expiration Date : 03-Jul-2025 TCC Number : RR9A-063-07-03-R1308-2024-E Issued By / Signatory : Amihan L. Valdez Issuance date : 03-Jul-2024
<b>Audited Financial Statement</b>	Date of Filing : 12-Apr-2024 Current Asset : 2,500,517.93 Total Asset : 3,787,317.93 Current Liabilities : 18,124.54 Total Liabilities : 1,252,853.31 Name of Auditor : ELVIN VARGAS BIR RDO Code : 063
<b>PCAB License</b>	Expiration Date : - Issued By / Signatory : Issuance Date : - License Number : License First Issue Date : - Principal Classification : Category :



2024

Republic of the Philippines  
CITY OF CALAPANTAMBAYAN  
MA SUSUNOD

OFFICE OF THE CITY MAYOR

## BUSINESS PERMIT

Pursuant to the provision of City Tax Ordinance Number 18, Series of 2011 as amended, otherwise known as the Revised Revenue Code of Calapan, Oriental Mindoro, after payment of taxes and charges, etc. and compliance with existing requirements, permit is here granted to herein taxpayer.

P 13,270.00

TAXPAYER'S NAME ACEDERA, MA. MICHELLE K.	BUSINESS I.D. 01700000528	MODE OF PAYMENT Annually	DATE BILLED 1/3/2024	KIND OF BUSINESS ENTERPRISES	STATUS R
NAME OF BUSINESS MKA ENTERPRISES		LOCATION OF BUSINESS LUMANGBAYAN			BUSINESS PERMIT NUMBER
KIND OF FEE / TAX	TAX BASE	TAX AMOUNT	SUR/INT	TOTAL	PERIOD
BUSINESS TAX		8,050.00	0.00	8,050.00	
MAYOR'S PERMIT		3,950.00		3,950.00	
MAYORS PERMIT FEE		1,500.00			
EDUC'L SPECIAL PROGR		150.00			
DRAINAGE MAINTENANCE		150.00			
GARBAGE FEE		1,500.00			
FIRE AND SAFETY INSP		350.00			
SANITARY FEE		300.00			
MEDICAL FEE		200.00		200.00	
ANNUAL INSPECTION FEE		200.00		200.00	
BUSINESS STICKER		300.00		300.00	
SITE INSPECTION FEE		50.00		50.00	
OCCUPATIONAL FEE		440.00		440.00	
TAX CLEARANCE		30.00		30.00	
AAP & RENEWAL OF BUS FEE		50.00		50.00	
				13,270.00	

Payment for 1-4

Notes:

1. This Permit will expire on

Dec. 31, 2024

2. This Mayor's Permit, together with the official receipt, shall at all times be displayed or posted for public view in a conspicuous place within the place of business or undertaking.

Check

Check number

Bank

Cash

1224064

O.R. Number

1/3/2024

Date

Payment received by:

ENCODER

TOTALS

ASSESSMENT REVIEWED BY:

RECOMMENDING APPROVAL:

APPROVED BY:

EDUARD L. REYES

Licensing Officer IV

Officer in-charge of the Permits and License Section

Office of the City Mayor

MARILOU F. MORILLO

City Mayor

Non-compliance with the applicable provisions of National Building (PD 1069) Code of Sanitation (PD 856), FIRE Code (RA9514), and other existing laws, issuances, regulations and ordinances shall be valid grounds for the immediate cancellation/revocation of this PERMIT.





# Omnibus Sworn Statement (Revised)

REPUBLIC OF THE PHILIPPINES )  
CITY OF CALAPAN ) S.S.

## AFFIDAVIT

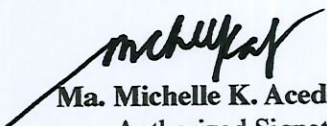
I, Ma. Michelle K. Acedera, of legal age, married, Filipino, and residing at Feraren Hills Subd., Brgy. Lumangbayan Calapan City Oriental Mindoro, after having been duly sworn in accordance with law, do hereby depose and state that:

1. I am the sole proprietor or authorized representative of **MKA ENTERPRISES** with office address at Feraren Hills Subd., Brgy. Lumangbayan Calapan City Oriental Mindoro ;
2. As the owner and sole proprietor, or authorized representative of **MKA ENTERPRISES**, I have full power and authority to do, execute and perform any and all acts necessary to participate, submit the bid, and to sign and execute the ensuing contract for \_\_\_\_\_ of the \_\_\_\_\_ ,  
\_\_\_\_\_ ,
3. **MKA ENTERPRISES** is not "blacklisted" or barred from bidding by the Government of the Philippines or any of its agencies, offices, corporations, or Local Government Units, foreign government/foreign or international financing institution whose blacklisting rules have been recognized by the Government Procurement Policy Board, **by itself or by relation, membership, association, affiliation, or controlling interest with another blacklisted person or entity as defined and provided for in the Uniform Guidelines on Blacklisting;**
4. Each of the documents submitted in satisfaction of the bidding requirements is an authentic copy of the original, complete, and all statements and information provided therein are true and correct;
5. **MKA ENTERPRISES** is authorizing the Head of the Procuring Entity or its duly authorized representative(s) to verify all the documents submitted;
6. The owner or sole proprietor is not related to the Head of the Procuring Entity, members of the Bids and Awards Committee (BAC), the Technical Working Group, and the BAC Secretariat, the head of the Project Management Office or the end-user unit, and the project consultants by consanguinity or affinity up to the third civil degree;
7. **MKA ENTERPRISES** complies with existing labor laws and standards; and
8. **MKA ENTERPRISES** is aware of and has undertaken the responsibilities as a Bidder in compliance with the Philippine Bidding Documents, which includes:
  - Carefully examining all of the Bidding Documents;
  - Acknowledging all conditions, local or otherwise, affecting the implementation of the Contract;
  - Making an estimate of the facilities available and needed for the contract to be bid, if any; and
  - Inquiring or securing Supplemental/Bid Bulletin(s) issued for the \_\_\_\_\_ .  
\_\_\_\_\_ .




9. **MKA ENTERPRISES** did not give or pay directly or indirectly, any commission, amount, fee, or any form of consideration, pecuniary or otherwise, to any person or official, personnel or representative of the government in relation to any procurement project or activity.
10. In case advance payment was made or given, failure to perform or deliver any of the obligations and undertakings in the contract shall be sufficient grounds to constitute criminal liability for Swindling (Estafa) or the commission of fraud with unfaithfulness or abuse of confidence through misappropriating or converting any payment received by a person or entity under an obligation involving the duty to deliver certain goods or services, to the prejudice of the public and the government of the Philippines pursuant to Article 315 of Act No. 3815 s. 1930, as amended, or the Revised Penal Code.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2024 at Calapan City, Philippines.

  
Ma. Michelle K. Acedera  
Authorized Signatory

SUBSCRIBED AND SWORN TO ME  
this \_\_\_\_\_, at \_\_\_\_\_  
CALAPAN CITY

Doc No. 229  
Page No. 47  
Book No. 441  
Series of 2024

  
ATTY. DEPITO P. MORTEL  
Notary Public  
Valid Until December 31, 2025  
Calapan City, Oriental Mindoro  
Roll of Attorney's No.: 40485  
PTR No. 3681729A / 11-20-2023  
IBP No. 368745 / 11-17-2023  
MCLE No. VII - 0007704  
(April 14, 2025)



BIR FORM  
2303

REVISED: APRIL 2019

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG RENTAS INTERNAS  
REVENUE REGION NO. 09A - CABAMIRO (CAVITE-BATANGAS-MINDORO-ROMBLON)  
REVENUE DISTRICT OFFICE NO. 063 - CALAPAN, ORIENTAL MINDORO

OCN: 063RC20230000002522

Date OCN Generated: June 16, 2023

UPDATED ON JUN 16 2023

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE 292-756-113-00000		NAME OF TAXPAYER ACEDERA, MA. MICHELLE KAW		TIN ISSUANCE DATE April 28, 2010	
REGISTERING OFFICE		X	Head Office		Branch
REGISTERED ADDRESS FERAREN HILLS SUBD. LUMANG BAYAN 5200 CITY OF CALAPAN (CAPITAL) ORIENTAL MINDORO PHILIPPINES					
TAX TYPES		FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
INDIVIDUAL INCOME TAX		1701	September 28, 2017	ANNUALLY	On or before April 15 of each year covering income for the preceding taxable year.
INDIVIDUAL INCOME TAX		1701Q	September 28, 2017	QUARTERLY	1st Quarter-on or before MAY 15 2nd Quarter-on or before AUGUST 15 3rd Quarter-on or before November 15
REGISTRATION FEE		0605	September 28, 2017	ANNUALLY	On or before the last day of January.
VALUE ADDED TAX		2550Q	February 10, 2023	QUARTERLY	Not later than the 25th day following the close of each taxable quarter.
WITHHOLDING TAX - EXPANDED/OTHERS		0619E	February 10, 2023	MONTHLY	On or before the 10th day of the month following the month in which withholding was made.
WITHHOLDING TAX - EXPANDED/OTHERS		1601EQ	February 10, 2023	QUARTERLY	Not later than the last day of the month following the close of the quarter during which withholding was made.
WITHHOLDING TAX - EXPANDED/OTHERS		1604E	January 1, 2024	ANNUALLY	On or before March 1 of the year following the calendar year in which the income payments subject to expanded withholding taxes or exempt from withholding tax were paid or accrued.
TAXPAYER TYPE/S		SINGLE PROPRIETORSHIP ONLY (RESIDENT CITIZEN)			
BUSINESS INFORMATION DETAILS					
TRADE NAME 1 (PSIC)		MKA ENTERPRISES		CATEGORY	REGISTRATION DATE
Line of Business (PSIC)		18129-SERVICE ACTIVITIES RELATED TO PRINTING, N.E.C.		Primary	September 28, 2017
		PRINTING AND SERVICE ACTIVITIES RELATED TO PRINTING			
		46425-WHOLESALE OF PAPER AND PAPER PRODUCTS (INCLUDING STATIONERIES)		Secondary	

CHANGE/ADD IN LINE OF BUSINESS



BIR FORM  
2303

REVISED: APRIL 2019

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG RENTAS INTERNAS  
REVENUE REGION NO. 09A - CABAMIRO (CAVITE-BATANGAS-MINDORO-ROMBLON)  
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OCN: 063RC2023000002522

Date OCN Generated: June 16, 2023

UPDATED ON JUN 16 2023

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE		NAME OF TAXPAYER		TIN ISSUANCE DATE	
292-756-113-00000		ACEDERA, MA. MICHELLE KAW		April 28, 2010	
REGISTERING OFFICE		X	Head Office	Branch	
REGISTERED ADDRESS					
FERAREN HILLS SUBD. LUMANG BAYAN 5200 CITY OF CALAPAN (CAPITAL) ORIENTAL MINDORO PHILIPPINES					
Line of Business	WHOLESALE OF PAPER AND PAPER PRODUCTS (INCLUDING STATIONERIES)				
(PSIC)	46426-WHOLESALE OF BOOKS, MAGAZINES AND NEWSPAPERS				
Line of Business	WHOLESALE OF BOOKS, MAGAZINES AND NEWSPAPERS				
(PSIC)	46429-WHOLESALE OF MISCELLANEOUS CONSUMER GOODS, N.E.C.				
Line of Business	WHOLESALE OF MISCELLANEOUS CONSUMER GOODS, N.E.C.				
(PSIC)	46591-WHOLESALE OF COMMERCIAL MACHINERY AND EQUIPMENT				
Line of Business	WHOLESALE OF COMMERCIAL MACHINERY AND EQUIPMENT				
(PSIC)	46593-WHOLESALE OF OFFICE MACHINERY EQUIPMENT INCLUDING OFFICE FURNITURE, FURNISHINGS, APPLIANCES AND VASES				
Line of Business	WHOLESALE OF OFFICE MACHINERY EQUIPMENT INCLUDING OFFICE FURNITURE, FURNISHINGS, APPLIANCES AND VASES				
(PSIC)	46900-NON-SPECIALIZED WHOLESALE TRADE				
Line of Business	NON-SPECIALIZED WHOLESALE TRADE				
(PSIC)	47111-RETAIL SELLING IN GROCERIES				
Line of Business	RETAIL SELLING IN GROCERIES				
(PSIC)	47199-RETAIL SELLING IN NON-SPECIALIZED STORES, N.E.C.				
Line of Business	RETAIL SELLING IN NON-SPECIALIZED STORES, N.E.C.				
(PSIC)	47219-RETAIL SALE OF FOOD PRODUCTS, N.E.C.				
Line of Business	RETAIL SALE OF FOOD PRODUCTS, N.E.C.				
(PSIC)	47411-RETAIL SALE OF COMPUTERS				
Line of Business	RETAIL SALE OF COMPUTERS				
(PSIC)	47412-RETAIL SALE OF COMPUTER				



BIR FORM  
2303

REVISED: APRIL 2019

REPUBLIKA NG PILIPINAS  
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REVENUE REGION NO. 09A - CABAMIRO (CAVITE-BATANGAS-MINDORO-ROMBLON)  
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<b>TIN &amp; BRANCH CODE</b> 292-756-113-00000	<b>NAME OF TAXPAYER</b> ACEDERA, MA. MICHELLE KAW	<b>TIN ISSUANCE DATE</b> April 28, 2010
<b>REGISTERING OFFICE</b>	<b>X</b> Head Office	Branch
<b>REGISTERED ADDRESS</b> FERAREN HILLS SUBD. LUMANG BAYAN 5200 CITY OF CALAPAN (CAPITAL) ORIENTAL MINDORO PHILIPPINES		

<b>Line of Business</b>	PERIPHERAL EQUIPMENT RETAIL SALE OF COMPUTER PERIPHERAL EQUIPMENT	
<b>(PSIC)</b>	47529-RETAIL SALE OF CONSTRUCTION SUPPLIES, N.E.C	
<b>Line of Business</b>	RETAIL SALE OF CONSTRUCTION SUPPLIES, N.E.C	Secondary
<b>(PSIC)</b>	47610-RETAIL SALE OF BOOKS, NEWSPAPERS AND STATIONERY IN SPECIALIZED STORES	
<b>Line of Business</b>	RETAIL SALE OF CULTURAL AND RECREATION GOODS IN SPECIALIZED STORES	Secondary
<b>(PSIC)</b>	47733-RETAIL SALE OF OFFICE MACHINES AND EQUIPMENT, EXCLUDING COMPUTERS AND COMPUTER PERIPHERAL EQUIPMENT	
<b>Line of Business</b>	RETAIL SALE OF OFFICE MACHINES AND EQUIPMENT, EXCLUDING COMPUTERS AND COMPUTER PERIPHERAL EQUIPMENT	Secondary

REMINDERS:

1. An annual registration fee shall be paid upon registration and every year thereafter on or before the last day of January, using BIR Form No. 0605.
2. Filing of required tax return/s to conform with the above tax types, whether with or without business operation, to avoid penalties.
3. For new business registrants, application for registration of manual Books of Accounts (B/As) shall be before the deadline for filing of the initial quarterly income tax return or annual income tax return whichever comes earlier, from the date of registration. Registration of new set of manual B/As shall be before its use.
4. Immediately inform the district office in case of transfer/cessation of business and other changes in registration information by filing BIR Form No. 1905.
5. For Self-Employed Individuals (SEI) whose gross sales and/or receipts and other non-operating income does not exceed P3,000,000 and who opted to avail of the 8% Income tax rate, the tax type Percentage Tax (PT) shall not be reflected in the Certificate of Registration (COR). However, at the start of each taxable year, such SEI shall be automatically subjected to graduated income tax rates and required to file quarterly percentage tax return (BIR Form No. 2551Q) and option to replace the COR to reflect "PT", unless qualified and opted to avail of the 8% Income tax rate annually.



BIR FORM

2303

REVISED: APRIL 2019

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG RENTAS INTERNAS  
REVENUE REGION NO. 09A - CABAMIRO (CAVITE-BATANGAS-MINDORO-ROMBLON)  
REVENUE DISTRICT OFFICE NO. 063 - CALAPAN, ORIENTAL MINDORO

OCN: 063RC2023000002522

Date OCN Generated: June 16, 2023

UPDATED ON JUN 16 2023

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE

292-756-113-00000

NAME OF TAXPAYER

ACEDERA, MA. MICHELLE KAW

TIN ISSUANCE DATE

April 28, 2010

REGISTERING OFFICE

X Head Office

Branch

REGISTERED ADDRESS

FERAREN HILLS SUBD. LUMANG BAYAN 5200 CITY OF CALAPAN (CAPITAL) ORIENTAL MINDORO  
PHILIPPINES

I hereby certify that the above named person is registered as indicated  
above, under the provision of the National Internal Revenue Code, as  
amended

Regina P. Reforma  
REGINA P. REFORMA  
OIC-Asst. Revenue District Officer

EMELITA R. ABO

REVENUE DISTRICT OFFICER  
(Signature over Printed Name)

THIS CERTIFICATE MUST BE EXHIBITED CONSPICUOUSLY IN THE PLACE OF BUSINESS.

CHANGE/ADD IN LINE OF BUSINESS



Annual Income Return  
Consolidation of ALL Activities per Tax Regime  
(Accomplish only if with MULTIPLE Tax Regimes)



Taxpayer Identification Number (TIN)  
292 766 113 000

Tax Payer's Last Name  
ACEDERA

Part X - CONSOLIDATED COMPUTATION  
BY TAX REGIME  
Instructions: (Mark appropriate box)

A. Only one activity/project under EXEMPT and/or SPECIAL Tax Regimes, fill-out the applicable columns below.  
B. Two or more activities/projects under EXEMPT and/or SPECIAL Tax Regimes, accomplish Part XI-Mandatory Attachments per activity and reflect consolidated amounts from Part XI on the corresponding columns below.

SCHEDULE A - Basis of Tax Relief		TAXPAYER		SPOUSE		
Particulars	A. Exempt	B. Special	C. Regular	D. Exempt	E. Special	F. Regular
1 Investment Promotion Agency (IPA)/Implementing Government Entity						
2 Legal Basis						
3 Registered Activity Program (Reg. No.)						
4 Special Tax Rate		00.0 %			00.0 %	
5 Effectivity Date of Tax Relief/Exemption From (MMDDYYYY)						
6 Expiration Date of Tax Relief/Exemption To (MMDDYYYY)						

SCHEDULE B - Computation of Income Tax

(DO NOT enter Cashew, 48 Cashew or Less from above; 18 or more must be up)

Description	TAXPAYER				SPOUSE			
	A. Total Exempt	B. Total Special	C. Regular	D. Total (D = A + B + C)	E. Total Exempt	F. Total Special	G. Regular	H. Total (H = E + F + G)
1 Sales/Revenue/Receipts/Fees (EXEMPT/SPECIAL: If letter B of instructions above is marked, from All of Part XI Schedule B item 1A/1B) (REGULAR: From Part V Schedule 3.A item 6A/6B)			5,498,536	5,498,536			0	0
2 Less: Sales Returns, Allowances and Discounts (EXEMPT/SPECIAL: If letter B of instructions above is marked, from All of Part XI Schedule B item 2A/2B) (REGULAR: From Part V Schedule 3.A item 6A/6B)			0	0			0	0
3 Net Sales/Revenue/Receipts/Fees (Item 1 Less Item 2)			5,498,536	5,498,536			0	0
4 Less: Cost of Sales/Services (EXEMPT/SPECIAL: If letter B of instructions above is marked, from All of Part XI Schedule B item 4A/4B) (REGULAR: From Part V Schedule 3.A item 11A/11B)			3,882,160	3,882,160			0	0
5 Gross Income/(Loss) from Operation (Item 3 Less Item 4)			1,614,376	1,614,376			0	0
Less: Deductions Allowable under Existing Laws								
6 Ordinary Allowable Itemized Deductions (EXEMPT/SPECIAL: From Schedule C item 1B) and/or (If letter B of instruction above is marked, from all of Part XI Schedule B item 6A/6B) (REGULAR: From Part V Schedule 3.A item 13A/13B)			1,000,587	1,000,587			0	0
7 Special Allowable Deductions (EXEMPT/SPECIAL: From Schedule C item 6) and/or (If letter B of instruction above is marked, from all of Part XI Schedule B item 7A/7B) (REGULAR: From Part V Schedule 3.A item 14A/14B)			0	0			0	0
8 Allowances for Net Operating Loss Carry Over (NOLCO) From Part V Sched. 3.A item 15A/15B			0	0			0	0
9 Total Allowable Itemized Deductions (Sum of Items 6 to 8)			1,000,587	1,000,587			0	0
OR								
10 Optional Standard Deduction (OSD) (40% of Item 3)			0	0			0	0
11 Net Income/(Loss) (If letter B of instruction above is marked, from all of Part XI Schedule B item 10A/10B and 11A/11B) (REGULAR: From Part V Schedule 3.A item 18A/18B and 20A/20B)			613,789	613,789			0	0
12 Add: Other Non-Operating Income (Specify below) (EXEMPT/SPECIAL: If letter B of instructions above is marked, from all of Part XI Schedule B item 12A/12B) (REGULAR: From Part V Schedule 3.A item 19A/19B and 20A/20B)			0	0			0	0
13			0	0			0	0
14 Amount Received/Share in Income by Partner from a GPP (From Part V Schedule 3.A item 21A/21B)			0	0			0	0
15 Total Other Non-Operating Income (Sum of Items 12 to 14)			0	0			0	0
16 Total Taxable Income/(Loss) (Sum of Items 11 to 15)			613,789	613,789			0	0
17 TAX DUE - (Exempt/Item 16A/16B x 0%) and/or From all of Part XI Schedule B item 16) (Special: Item 16B/C x applicable income tax rate) and/or (From all of Part XI schedule B item 16). Regular: (From Part V Item 31)			65,256	65,256			0	0



**Annual Income Tax Return**  
Individuals (including MIXED Income Earner), Estates and Trusts



170108/18ENCSP5

Page 2

TIN 292 - 756 - 113 - 000	Tax Filer's Last Name ACEDERA
------------------------------	----------------------------------

**PART IV - Background Information of Spouse**

1 Spouse's Taxpayer Identification Number		2 RDO Code	
3 Filer's Spouse Type Single Proprietor    Professional    Compensation Earner			
4 Alphanumeric Tax Code (ATC)	11012 Business Income-Graduated IT Rates	11014 Income from Profession-Graduated IT Rates	11013 Mixed Income-Graduated IT Rates
	11011 Compensation Income	11015 Business Income from Profession - 8% IT Rate	11017 Income - 8% IT Rate
			11016 Mixed Income - 8% IT Rate
5 Spouse's Name (Last Name, First Name, Middle Name)			
6 Contact Number		7 Citizenship	
8 Claiming Foreign Tax Credits? Yes No		9 Foreign Tax Number (if applicable)	
10 Income EXEMPT from Income Tax? Yes No		11 Income subject to SPECIAL/PREFERENTIAL RATE? Yes No	
(If yes, fill out also consolidation of ALL Activities per Tax Regime (Part X))			
12 Tax Rate* (choose one)    Graduated Rates (Choose Method of Deduction in Item 12A)    8% in lieu of Graduated Rates under Sec. 24(A) and Percentage Tax under Sec. 115 of NIRC [available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M)]			
12A Method of Deduction (choose one)    Itemized Deduction (Sec. 34(A-J), NIRC)    Optional Standard Deduction (OSD) (40% of Gross Sales/Receipts/Revenues/Fees (Sec. 34(L), NIRC)			

**PART V - Computation of Tax**

**Schedule 1 - Gross Compensation Income and Tax Withheld (Attach Additional Sheet/s, if necessary)**

On Items 1 and 2, enter the required information for each of your employer/s and mark (X) whether the information is for the Taxpayer or the Spouse. On Item 3A, enter the Total Gross Compensation and Total Tax Withheld for the Taxpayer and on Item 3B, for the Spouse. (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)

a. Name of Employer		b. Employer's TIN
1	Taxpayer Spouse	
2	Taxpayer Spouse	

(Continuation of Table Above)	c. Compensation Income	d. Tax Withheld
1		
2		
3A Gross Compensation Income and Total Tax Withheld for TAXPAYER (To Part V Schedule 2 Item 4A and Part VII Item 5A)		
3B Gross Compensation Income and Total Tax Withheld for SPOUSE (To Part V Schedule 2 Item 4B and Part VII Item 5B)		

**Schedule 2 - Taxable Compensation Income (DO NOT enter Centavos; 49 Centavos or Less drop down; 50 or more round up)**

Particulars	A. Taxpayer/Filer	B. Spouse
4 Gross Compensation Income (From Part V Schedule 1 Item 3A/3Bc)	0	0
5 Less: Non-Taxable / Exempt Compensation		
6 Taxable Compensation Income (Item 4 Less Item 5)	0	0
7 Tax Due-Compensation Income (Item 6 x applicable Income Tax Rate)	0	0

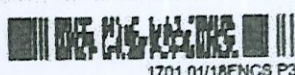
**Schedule 3 - Taxable Business Income (If graduated rates, fill in Items 8 to 24; if 8% flat income tax rate, fill in items 25 to 30)**

3A - For Graduated Income Tax Rates		
8 Sales/Revenues/Receipts/Fees	5,496,536	
9 Less: Sales Returns, Allowances and Discounts		
10 Net Sales/Revenues/Receipts/Fees (Item 8 Less Item 9)	5,496,536	0
11 Less: Cost of Sales/Services (applicable only if availing Itemized Deductions)	3,882,160	
12 Gross Income/(Loss) from Operation (Item 10 Less Item 11)	1,614,376	0
Less: Deductions Allowable under Existing Laws		
13 Ordinary Allowable Itemized Deductions (From Part V Schedule 4 Item 18)	1,000,587	0
14 Special Allowable Itemized Deductions (From Part V Schedule 5 Item 3 and/or Item 5)	0	0
15 Allowance for Net Operating Loss Carry Over (NOLCO) (From Part V Schedule 6 Item 8 and/or Item 13)	0	0
16 Total Allowable Itemized Deductions (Sum of Items 13 to 15)	1,000,587	0
OR		
17 Optional Standard Deduction (OSD) (40% of Item 10)	0	0
18 Net Income/(Loss) (If Itemized: Item 12 Less Item 16; If OSD: Item 10 Less Item 17)	613,789	0

Add: Other Non-Operating Income (specify below)

19		
20		
21 Amount Received/Share in Income by a Partner from General Professional Partnership (GPP)		
22 Total Other Non-Operating Income (Sum of Items 19 to 21)	0	
23 Taxable Income-Business (Sum of Items 18 and 22)	613,789	0
24 Total Taxable Income - Compensation and Business (Sum of Items 6 and 23)	613,789	0
26 Total Tax Due-Compensation and Business Income (under graduated rates) (Item 24 x applicable income tax rate) (To Part VI Item 1)	66,256	0



BIR Form No. <b>1701</b> January 2018 (ENCS) Page 3		<b>Annual Income Tax Return</b> Individuals (Including MIXED Income Earner), Estates and Trusts		 1701 01/18ENCS P3	
TIN 282 - 756 - 113 - 000		Taxpayer/Filer's Last Name ACEDERA			

<b>3.B - For 8% Flat Income Tax Rate</b> (DO NOT enter Continues: 49 Continues or Less drop down: 50 or more round up)		
Particulars	A) Taxpayer/Filer	B) Spouse
26 Sales/Revenues/Receipts/Fees (net of sales returns, allowances and discounts)		

<b>Add: Other Non-Operating Income (specify below)</b>		
--	--	--

27		
28 Total Income (Sum of Items 26 and 27)		
29 Less: Allowable reduction from gross sales/receipts and other non-operating income of purely self-employed individuals and/or professionals in the amount of P250,000 (not applicable if with compensation income)	0	0
30 Taxable Income/(Loss) (Item 28 Less Item 29)	0	0
31 Tax Due-Business Income (Item 30 x 8% Flat Income Tax Rate)	0	0
32 Total Tax Due-Compensation and Business Income (under flat rate) (Sum of Items 7 and 31) (To Part VI Item 1)	0	0

<b>Schedule 4 - Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary)</b>		
1 Amortizations		
2 Bad Debts		
3 Charitable and Other Contributions		
4 Depletion		
5 Depreciation	31,950	
6 Entertainment, Amusement and Recreation	99,610	
7 Fringe Benefits	0	
8 Interest		
9 Losses		
10 Pension Trusts		
11 Rental		
12 Research and Development		
13 Salaries, Wages and Allowances		
14 SSS, GSIS, Philhealth, HDMF and Other Contributions		
15 Taxes and Licenses	18,620	
16 Transportation and Travel	25,534	
17 Others (Deductions Subject to Withholding Tax and Other Expenses) (specify below: Add additional sheet(s), if necessary)	0	
a Janitorial and Messengerial Services		
b Professional Fees		
c Security Services		
d VARIOUS	824,873	
18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To Part V, Schedule 3.A Item 13)	1,000,587	

<b>Schedule 5 - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary)</b>		
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5.A - Taxpayer/Filer	Description	Legal Basis	Amount
1			
2			
3 Total Special Allowable Itemized Deductions-Taxpayer/Filer (Sum of Items 1 and 2) (To Part V Schedule 3.A Item 14A)			0

5.B - Spouse	Legal Basis	Amount
4		
5		
6 Total Special Allowable Itemized Deductions-Spouse (Sum of Items 4 and 5) (To Part V Schedule 3.A Item 14B)		

<b>Schedule 6 - Computation of Net Operating Loss Carry Over NOLCO</b>		
<b>6.A - Computation of NOLCO</b>		
Description	A. Taxpayer/Filer	B. Spouse
1 Gross Income	0	0
2 Less: Ordinary Allowable Itemized Deductions	0	0
3 Net Operating Loss (Item 1 Less Item 2) (To Schedule 6.A.1 Item 7A &/or Schedule 6.A.2 Item 12A)	0	0

<b>6.A.1 - Taxpayer/Filer's Detailed Computation of Available NOLCO</b>				
---	--	--	--	--

Net Operating Loss		B. NOLCO Applied Previous Year/s	C. NOLCO Expired	D. NOLCO Applied Current Year	E. Net Operating Loss (Unapplied) [(E) = A - (B+C+D)]
Year Incurred	A. Amount				
4					0
5					0
6					0
7	0	0	0	0	0
8 Total NOLCO - Taxpayer/Filer (Sum of Items 4D to 7D) (To Part V Schedule 3.A Item 15A)				0	



**ACEDERA, MA. MICHELLE KAW**  
**Ferrera Hills Subdivision, Lumangbayan, Catapan City**  
**STATEMENTS OF FINANCIAL CONDITION**  
**For the Year Ended December 31, 2023**  
**( With Comparative Figures for December 31, 2022)**  
**Amounts in Philippine Peso**

	2023	2022
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash on Hand & in Bank	2,384,962.93	673,212.79
Inventory	115,555.00	54,950.00
<b>Total Current Assets</b>	<b>2,500,517.93</b>	<b>728,162.79</b>
<b>Non-Current Assets:</b>		
Fujifilm XA3	29,000.00	29,000.00
Canon E3170 Pixma Printer	8,500.00	8,500.00
Printer	11,000.00	-
Honda Jazz 1.5VX Navi CVT	980,000.00	980,000.00
Mac Book Pro Laptop 13" (500GB)	100,000.00	100,000.00
Smartphone	80,000.00	40,000.00
<b>Total Depreciable Assets</b>	<b>1,208,500.00</b>	<b>1,157,500.00</b>
Less: Accumulated Depreciation	191,700.00	159,750.00
<b>Net Book Value</b>	<b>1,016,800.00</b>	<b>997,750.00</b>
Parcel of Land -Lumangbayan	120,000.00	120,000.00
Lot - Personas, Calapan City	150,000.00	150,000.00
<b>Total Non-Current Assets</b>	<b>1,286,800.00</b>	<b>1,267,750.00</b>
<b>TOTAL ASSETS</b>	<b>3,787,317.93</b>	<b>1,995,912.79</b>
<b>LIABILITIES &amp; CAPITAL</b>		
<b>Liabilities:</b>		
<b>Current Liabilities:</b>		
Income Tax Payable	18,124.54	9,979.39
<b>Long-term Liabilities:</b>		
Accounts Payable-Others	1,234,728.77	-
<b>Total Liabilities</b>	<b>1,252,853.31</b>	<b>9,979.39</b>
<b>Capital:</b>		
Ma. Michelle K. Acedera Capital, Beginning	1,985,933.40	1,568,368.07
Add: Net Income	548,531.22	417,565.33
<b>Total</b>	<b>2,534,464.62</b>	<b>1,985,933.40</b>
Ma. Michelle K. Acedera Capital, End	2,534,464.62	1,985,933.40
<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>3,787,317.93</b>	<b>1,995,912.79</b>



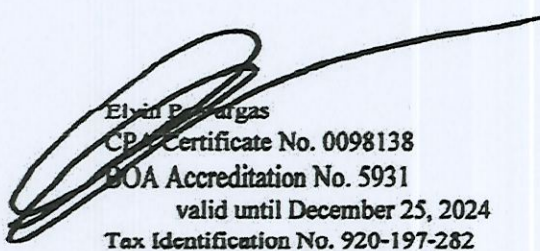
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 company's internal control.
- 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 we conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision, and performance of the audit. I remain solely responsible for my audit opinion.

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 I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

My audits are conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information required under Revenue Regulations 15-2010 as disclosed 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 a whole.



Elynn P. Vargas  
CPA Certificate No. 0098138  
BOA Accreditation No. 5931  
valid until December 25, 2024  
Tax Identification No. 920-197-282  
BIR Accreditation No. 09-006423-001-2016  
March 31, 2022, valid until March 31, 2025  
PTR No. 1217289 A, January 04, 2024, Calapan City



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**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEARS ENDED December 31, 2023 and 2022**

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**Accounting policies and explanatory note to financial statements...**

**1. General Information**

**MA. MICHELLE KAW ACEDERA** is a sole proprietor engaged in service industry. It was registered with the Bureau of Internal Revenue (BIR). The principal address and place of business is located at Feraren Hills Subd., Lumangbayan, Calapan City, Oriental Mindoro.

The accompanying financial statements as of and for the year ended December 31, 2023 (*with comparative figures for December 31, 2022*) were authorized for issue by the proprietor on April 11, 2024.

**2. Basis of Preparation and Presentation of Financial Statements**

**Basis of Preparation and Presentation**

The financial statements have been prepared in accordance with Philippine Financial Reporting Standards (PFRS).

The accompanying financial statements are presented in Philippine Peso, which is the business functional currency, and all values represent absolute amounts except when otherwise indicated.

**Use of Estimates**

The preparation of financial statements in conformity with PFRS requires management to make judgments, estimates and assumptions that affect the application of policies and reported amount of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and the future periods if the revision affects both current and future periods.

Judgments are made by management on the development, section and disclosure of the business' critical accounting policies and estimates and the application of these policies and estimates.



### Impairment of Assets

In accordance with the company's policy of impairment of assets, the proprietors performed an impairment indicators that are present in determining the present value of future cash flows expected to be generated from the continued use of the assets, the proprietors are required to make estimates and assumptions that can materially affect the financial statements.

### 3. Summary of Significant Accounting Policies

The more significant accounting policies and practices of the business are set forth below to facilitate the understanding of data presented in the financial statements.

#### Cash

Cash includes cash on hand and in banks and is stated at its face value.

#### Receivables

Receivables are recognized initially at fair value and subsequently measured at amortized cost using effective interest method less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

#### Inventories

Inventories are valued at the lower of cost and net realizable value. Net realizable value represents the estimated selling price less all estimated cost to completion and cost to be incurred in marketing, selling and distribution.

#### Property, Plant and Equipment

Property, plant and equipment are carried at cost less accumulated depreciation, amortization and impairment losses, if any.

Initially, an item of property, plant and equipment is measured at its cost, which comprises its purchase price and any directly attributable costs of bringing the asset to its working condition. Subsequent expenditures are added to the carrying amount of the asset when it is probable that future economic benefits, in excess of the originally asset standard of performance, will flow to the company. All other subsequent expenditures are recognized as an expense in the period in which they are incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Estimated useful lives are on the average of 20 years.

The useful lives and depreciation and amortization method are reviewed at each balance sheet date to ensure that the period and method of depreciation and amortization are consistent with the expected pattern of economic benefits from those assets.



When asset is disposed of, or is permanently withdrawn from use and no future economic benefits are expected from its disposal, the cost and accumulated depreciation, amortization and impairment losses, if any, are removed from the accounts and any resulting gain or loss arising from the retirement or disposal is recognized in the statements of income.

#### Asset Impairment

The carrying amounts of the Company's assets are reviewed at each balance sheet date to determine there is an indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating units exceeds its recoverable amount. Impairment losses are recognized in the statement of income.

The recoverable amount is the greater of the asset's net selling price and value in use.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized. Reversals of impairment are recognized in the statement of income.

#### Revenue and Expense Recognition

Revenue from sale of goods is recognized upon delivery, when the significant risks and rewards of ownership of the goods have passed to the buyer and the amount of revenue can be measured reliably.

Cost & Expenses are recorded when incurred.

#### Income Taxes

Income tax on the profit or loss for the year comprises of current and deferred tax. Income tax is recognized in the statement of income except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current income tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

#### Provisions

Provisions are recognized only when the business has (a) a present obligation (legal or constructive) as a result of past event; (b) it is probable (i.e more likely than not) that an outflow of resources embodying economic benefits will be required to settle the obligation; and (c) a reliable statement can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

#### Contingencies

Contingent liabilities are not recognized in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying benefits is remote. Contingent assets are not recognized in the financial statements but are disclosed when an inflow of economic benefits is probable.



Events after Balance Sheet Date

Post-year-end events that provide additional information about the Company's position at the balance sheet date (adjusting event) are reflected in the financial statements. Post-year end events that are not adjusting events are disclosed in the notes when material.

**EFFECTS OF THE ADOPTION OF AMENDMENTS ON PAS 1, "Presentation of Financial Statements" (Revised 2007)**

The revised standard requires that the statement of changes in equity includes only transactions with owners and all non-owners changes are presented in equity as a single line with details included in a separate statement. Owners are defined as holders of instruments classified as equity.

In addition, the amendment to PAS 1 provides for the introduction of a new statement of comprehensive income that combines all items of income and expense recognized in the statements of income together with "other comprehensive". The revisions specify what is included in other comprehensive income, such as gains and losses on available-for-sale assets, actuarial gains and losses on defined benefit pension plans and changes in the asset revaluation reserve. Entities can choose to present all items in one statement of comprehensive income. The company will assess the impact of the standard on its current manner of reporting all items of income and expenses.

The company has adopted the above amendments of the standard. However, the Company has no other comprehensive income for the years ended December 31, 2023 and 2022, respectively.



**MA. MICHELLE KAW ACEDERA**  
**Ferraren Hills Subdivision, Lumangbayan, Calapan City, Oriental Mindoro**

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY  
FOR ANNUAL INCOME TAX RETURN**

The Management of **MA. MICHELLE KAW ACEDERA** is responsible for all information and representation contained in the Annual Income Tax Return for the period ended December 31, 2023 (*with comparative figures for December 31, 2022*). Management is likewise responsible for all information and representations contained in the amended financial statements accompanying the Annual Income Tax Return covering the same reporting period. Furthermore, the Management is responsible for all information and representations contained in all the other tax returns filed for the reporting period, including, but not limited, to the value added tax and/or percentage tax returns, withholding tax returns, documentary stamp tax returns, and any and all other tax returns.

In this regard, Management affirms that the attached amended audited financial statements for the period ended December 31, 2023, and the accompanying Annual Income Tax return are in accordance with the books and records of the management, complete and correct in all material respects. Management likewise affirms that:

- a. The Annual Income Tax Return has been prepared in accordance with the provisions of the National Internal Revenue Code, as amended, and pertinent tax regulations and other issuances of the Department of Finance and the Bureau of Internal Revenue;
- b. Any disparity of figures in the submitted reports arising from the preparation of financial statements pursuant to financial accounting standards and the preparation of the income tax return pursuant to tax accounting rules has been reported as reconciling items and maintained in the company's books and records in accordance with the requirements of Revenue Regulations No. 8-2007 and other relevant issuances;
- c. The company has filed all applicable tax returns, reports and statements required to be filed under Philippine tax laws for the reporting period and all taxes and other impositions shown thereon to be due and payable have been paid for the reporting period, except those contested in good faith.

Signature:   
(Name of Individual Taxpayer/President/Managing Partner)

Signature: \_\_\_\_\_  
(Name of the Chief Executive Officer or its equivalent)

Signature: \_\_\_\_\_  
(Name of Chief Financial Officer or its equivalent)



**MA. MICHELLE KAW ACEDERA**  
Ferraren Hills Subdivision, Lumangbayan, Calapan City, Oriental Mindoro


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

The management of **MA. MICHELLE KAW ACEDERA** is responsible for the preparation and fair presentation of the financial statements, including the schedules attached therein for the period ended December 31, 2023 (*with comparative figures for December 31, 2022*), in accordance with the prescribed financial reporting framework indicated therein, and 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 Management is responsible for overseeing the Company's financial reporting process.

Mr. Elvin P. Vargas, the independent auditor, appointed by the management, has audited the financial statements of the company in accordance with Philippine Standards on Auditing, and in its report to the management, has expressed its opinion on the fairness of presentation upon completion of such audit.

Signature:   
(Name of Individual Taxpayer/President/Managing Partner)

Signature: \_\_\_\_\_  
(Name of the Chief Executive Officer or its equivalent)

Signature: \_\_\_\_\_  
(Name of Chief Financial Officer or its equivalent)



**MA. MICHELLE KAW ACEDERA**  
**Ferraren Hills Subdivision, Lumangbayan, Calapan City**  
**STATEMENTS OF INCOME**  
**For the Year Ended December 31, 2021**  
**( With Comparative Figures for December 31, 2022)**  
**Amounts in Philippine Peso**

	2023	2022
<b>Sales</b>		
Gross Sales	5,496,535.59	3,428,340.32
<b>Total Sales</b>	<b>5,496,535.59</b>	<b>3,428,340.32</b>
<b>Less: Cost of Sales</b>		
Inventory, beginning	54,950.00	-
Add: Purchases	3,942,765.46	2,893,211.66
<b>Total Sales</b>	<b>3,997,715.46</b>	<b>2,893,211.66</b>
Less: Inventory, end	115,555.00	54,950.00
<b>Cost of Goods Sold</b>	<b>3,882,160.46</b>	<b>2,838,261.66</b>
<b>Gross Profit from Sales</b>	<b>1,614,375.13</b>	<b>590,078.66</b>
<b>Less: Cost of Service &amp; Operating Expenses:</b>		
Supplies	611,168.89	-
Taxes & Licenses	18,620.00	13,087.73
Gasoline	85,573.02	27,524.30
Representation	99,609.81	20,644.00
Transportation	25,533.61	5,215.00
Utilities	128,130.77	1,618.30
Depreciation Expense	31,950.00	31,950.00
Interest Expense	-	26,618.89
<b>Total Operating Expenses</b>	<b>1,000,586.10</b>	<b>126,658.22</b>
<b>NET INCOME BEFORE TAX</b>	<b>613,789.03</b>	<b>463,420.44</b>
<b>Less: Provision for Income Tax</b>	<b>65,257.81</b>	<b>45,855.11</b>
<b>NET INCOME AFTER TAX</b>	<b>548,531.22</b>	<b>417,565.33</b>



**ACEDERA, MA. MICHELLE KAW**  
**Ferraren Hills Subdivision, Lumangbayan, Calapan City**  
**STATEMENT OF CASH FLOWS**  
**For the period ended December 31, 2023**  
*(Amounts in Philippine Pesos)*

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net Income	548,531.22
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation & Amortization	31,950.00
Prior Year Taxes	
Changes in Operating Assets & Liabilities	
Decrease (Increase) in:	
Accts Receivable	
Merchandise Inventory	(60,605.00)
Other Assets	
Increase(Decrease) in:	
Accounts Payable	
Income Tax Payable	8,145.15
Loans Payable	-
Other Liabilities	
<b>Cash Provided by Operating Activities</b>	<b>528,021.37</b>
<b>Cash Flows from Investing Activities</b>	
Addition to Property & Equipment	(51,000.00)
<b>Cash Flows from Financing Activities</b>	
Proceeds from loan	1,234,728.77
Payment of Long Term Liabilities	-
Cash Drawings	-
<b>Cash Provided by Financing Activities</b>	<b>1,234,728.77</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	<b>1,711,750.14</b>
<b>CASH &amp; CASH EQUIVALENT AT BEGINNING OF THE YEAR</b>	<b>673,212.79</b>
<b>CASH &amp; CASH EQUIVALENT AT END OF YEAR</b>	<b>2,384,962.93</b>



Taxpayer Identification Number (TIN)				Tax Filer's Last Name			
292	756	113	000	ACEDERA			

Schedule C - Ordinary Allowable Itemized Deductions (attach additional sheet/s, if necessary) (DO NOT enter Centavos; 48 Centavos or Less drop down; 50 or more round up)

Description	TAXPAYER/FILER		SPOUSE	
	A. Exempt	B. Special	C. Exempt	D. Special
1 Amortizations				
2 Bad Debts				
3 Charitable and Other Contributions				
4 Depletion				
5 Depreciation				
6 Entertainment, Amusement and Recreation				
7 Fringe Benefits				
8 Interest				
9 Losses				
10 Pension Trusts				
11 Rental				
12 Research and Development				
13 Salaries, Wages and Allowances				
14 SSS, GSIS, Philhealth, HDMF and Other Contributions				
15 Taxes and Licenses				
16 Transportation and Travel				
17 Others (Deductions Subject to Withholding Tax and Other Expenses) (Specify below; Add additional sheet(s), if necessary)				
a Janitorial and Messengerial Services				
b Professional Fees				
c Security Services				
d				
18 Total Ordinary Allowable Itemized Deductions (Sum of Items 1 to 17d) (To Part X Schedule B Item 6)	0	0	0	0

Schedule D - Special Allowable Itemized Deductions (attach additional sheet/s, if necessary) (DO NOT enter Centavos; 48 Centavos or Less drop down; 50 or more round up)

Description	Legal Basis	Taxpayer/Filer		Spouse	
		A. Exempt	B. Special	C. Exempt	D. Special
1					
2					
3					
4					
5 Total Special Allowable Itemized Deductions (Sum of Items 1 to 4) (To Part X Schedule B Item 7)					



For BIR  
Use Only

BCS/  
Item:



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

BIR Form No. <b>1701</b> January 2018 (ENCS) Page 1	<b>Annual Income Tax Return</b> Individuals (including MIXED Income Earner), Estates and Trusts Enter all required information in CAPITAL LETTERS using BLACK Ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Tax Filer.	 1701 01/18ENCS P1
--	--	-----------------------

1 For the year 12 / 20 23	2 Amended Return? Yes No	3 Short Period Return? Yes No
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PART I - Background Information on Taxpayer/Filer		
4 Taxpayer Identification Number (TIN) 292 - 756 - 113 - 000	5 RDO Code 063	

6 Taxpayer Type	Single Proprietor	Professional	Estate	Trust	Compensation Earner
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7 Alphabetic Tax Code (ATC)	11012 Business Income - Graduated IT Rates	11014 Income from Profession - Graduated IT Rates	11013 Mixed Income - Graduated IT Rates	11011 Compensation Income - 8% IT Rate	11015 Business Income - 8% IT Rate	11017 Income from Profession - 8% IT Rate	11016 Mixed Income - 8% IT Rate
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8 Taxpayer's Name (Last Name, First Name, Middle Name for Individual) / ESTATE OF (First Name, Middle Name, Last Name) / TRUST FBO: (First Name, Middle Name, Last Name)	ACEDERA, MA. MICHELLE KAW						
--	---------------------------	--	--	--	--	--	--

9 Registered Address (Indicate complete address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form 1905)	FERAREN HILLS SUBD. LUMANGBAYAN ORIENTAL MINDORO						
--	--	--	--	--	--	--	--

10 Date of Birth (MM/DD/YYYY)	11 Email Address	9A Zip Code	6200
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12 Citizenship	13 Claiming Foreign Tax Credits?	14 Foreign Tax Number (if applicable)
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FILIPINO	Yes No	
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15 Contact Number 15 (Landline/Cellphone No.)	16 Civil Status (if applicable)
---	---------------------------------

17 If married, spouse has income? Yes No	18 Filing Status Joint Filing Separate Filing
--	---

19 Income EXEMPT from Income Tax? Yes No (If yes, fill out also consolidation of ALL activities per Tax Regime (Part X))	20 Income subject to SPECIAL/PREFERENTIAL RATE? Yes No (If yes, fill out also consolidation of ALL activities per Tax Regime (Part X))
---	---

21 Tax Rate* (choose one)	Graduated Rates (Choose Method of Deduction in Item 21A)	8% in lieu of Graduated Rates under Sec. 24(A) and Percentage Tax under Sec. 116 of NIRC (available if gross sales/receipts and other non-operating income do not exceed Three million pesos (P3M))
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21A Method of Deduction (choose one)	Itemized Deduction [Sec. 34(A-J), NIRC]	Optional Standard Deduction (OSD) [40% of Gross Sales/Receipts/Revenues/Fees [Sec. 34(L), NIRC]
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PART II - Total Tax Payable		
Particulars	A. Taxpayer/Filer	B. Spouse
22 Tax Due (From Part VI Item 5)	65,258	0
23 Less: Total Tax Credits / Payments (From Part VII Item 10)	47,133	0
24 Tax Payable/(Overpayment) (Item 22 Less Item 23)	18,125	0
25 Less: Portion of Tax Payable Allowed for 2nd Installment to be paid on or before October 15 (50% or less of Item 22)		
26 Amount of Tax Payable/(Overpayment) (Item 24 Less Item 25)	18,125	0
Add: Penalties 27 Interest	0	0
28 Surcharge	0	0
29 Compromise	0	0
30 Total Penalties (Sum of Items 27 to 29)	0	0
31 Total Amount Payable/(Overpayment) (Sum of Items 26 & 30)	18,125	0
32 Aggregate Amount Payable/(Overpayment) (Sum of Items 31A & 31B)		18,125
If overpayment, mark one (1) box only. (Once the choice is made, the same is irrevocable)		
To be refunded To be issued a Tax Credit Certificate (TCC) To be carried over as tax credit for next year/quarter		

I declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me, and to the best of my knowledge and belief, are true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If signed by an Authorized Representative, indicate TIN and attach authorization letter)

Printed Name and Signature of Taxpayer/Authorized Representative	33 Number of Attachments 0
--	----------------------------

PART III - Details of Payment				
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
34 Cash/Bank Debit Memo				
35 Check				
36 Tax Debit Memo				
37 Others (Specify Below)				

Machine Validation / Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)	Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)
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**MA. MICHELLE KAW ACEDERA**  
Ferraren Hills Subdivision, Lumangbayan, Calapan City, Oriental Mindoro

**FINANCIAL STATEMENTS**  
For the Period Ended December 31, 2023  
(With comparative figures for December 31, 2022)

And

**Report of Independent Auditor**

**ELVIN P. VARGAS**  
Certified Public Accountant



Elvin P. Vargas, CPA  
819 L12, Acacia Village, Neo Calapan  
Sto. Niño, Calapan City, Or. Mindoro

Tel. (043) 740 0020  
Mobile No. 0920-9833995

BOA/PRC Reg No. 0068138  
March 1, 2021 valid until Dec 25, 2024  
BIR Accreditation No. 09-005423-001-2016

## INDEPENDENT AUDITOR'S REPORT

**MA. MICHELLE KAW ACEDERA**

Ferraren Hills Subdivision, Lumangbayan, Calapan City, Oriental Mindoro

### Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of **MA. MICHELLE KAW ACEDERA**, which comprise the financial position as of and for the year ended December 31, 2023 (with comparative figures for December 31, 2022) and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **MA. MICHELLE KAW ACEDERA** as at December 31, 2023 and its financial performance and cash flows for the period then ended, in accordance with Philippine Financial Reporting Standards (PFRSs).

#### 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 company in accordance with the ethical requirements that are relevant to my audit of the financial statements 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 Company Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, 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 relate 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.

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objective is 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 a 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:





**ACEDERA, MA. MICHELLE KAW**  
Ferraren Hills Subdivision, Lumangbayan, Calapan City

**STATEMENT OF CHANGES IN OWNER'S EQUITY**  
As of December 31, 2023 and 2022  
(Amounts in Philippine Pesos)

	2023	2022
<b>Owner's equity</b>		
Balance at the beginning of the year	1,985,933.40	1,568,368.07
Add(Less): Net income (Loss)	548,531.22	417,565.33
Add: Additional Investments	-	-
<b>Total</b>	<b>2,534,464.62</b>	<b>1,985,933.40</b>
Less: Drawings	-	-
<b>Balance at end of the year</b>	<b>2,534,464.62</b>	<b>1,985,933.40</b>



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

**FILING REFERENCE NO.**

TIN	: 292-756-113-000
Name	: ACEDERA MA. MICHELLE KAW
RDO	: 063
Form Type	: 1701_2018
Reference No.	: 672400059141255
Amount Payable (Over Remittance)	: 18,125.00
Accounting Type	: C - Calendar
For Tax Period	: 12/31/2023
Date Filed	: 04/12/2024
Tax Type	: IT

[Proceed to Payment](#)

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**eFPS**

e-Filing and Payment System

Bureau of Internal Revenue

**BIR eFPS has received the  
payment confirmation for your tax  
return from SBTC.**

<b>TIN</b>	<b>292-756-113</b>
<b>Taxpayer's Name</b>	<b>ACEDERA MA. MICHELLE KAW</b>
<b>Tax Type</b>	<b>IT</b>
<b>Return Period</b>	<b>12/31/2023</b>
<b>Transacting Bank</b>	<b>SBTC (27000)</b>
<b>Reference Number</b>	<b>672400059141255</b>
<b>Payment Transaction Number</b>	<b>240820005</b>
<b>Payment Transaction Date</b>	<b>04/12/2024</b>
<b>Actual Amount Paid</b>	<b>18125</b>
<b>SBTC's Confirmation Number</b>	<b>BI-041224-91351</b>

**Please refer to the BIR Tax Return Inquiry  
facility to check the status of your payment.**





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
REVENUE REGION NO. 9A - CaBaMiRo  
CITY OF STO. TOMAS, BATANGAS  
QF-TCC-01-01-2023.00

Annex "M"

TCBP NO. RR9A-063-07-03-R1308-2024-E

# TAX CLEARANCE CERTIFICATE

(Pursuant to Executive Order No. 398)

**ACEDERA, MA. MICHELLE KAW**

(MKA ENTERPRISES)

Name of Taxpayer

**FERAREN HILLS SUBD., LUMANG BAYAN, CITY OF CALAPAN (CAPITAL), ORIENTAL  
MINDORO**  
Address

**292-756-113-00000**

Taxpayer Identification Number

This is to certify that the above mentioned taxpayer is eligible for issuance of this Tax Clearance Certificate having satisfied all the criteria set forth by the BIR as of the date of this certification pursuant to Revenue Regulations No. 8-2016, as amended.

Tax liabilities recorded after the aforesaid dates or outside the jurisdiction of this Office are not covered by this tax clearance.

Issued this 3rd day of July, 2024.

NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL JULY 03 2025 ONLY OR UNTIL REVOKED FOR VIOLATION OF THE CRITERIA SPECIFIED UNDER REVENUE REGULATIONS NO. 8-2016, AS AMENDED AND REVENUE MEMORANDUM ORDER NO. 46-2018, WHICHEVER COMES EARLIER. THIS SHALL NOT BE USED ON SALES/TRANSFER OF REAL PROPERTIES.  
CERTIFICATION FEE OF P100 WAS PAID ON JUNE 26, 2024 UNDER EFPS PAYMENT TRANSACTION NO. 242412112. ANY ERASURE MADE ON THIS TCC SHALL RENDER IT NULL AND VOID.

NOT VALID  
WITHOUT BIR  
DRY SEAL

**ROSALINDA D. CABIDOG**

Chief, Collection Division

By: **AMIHAN L. VALDEZ**

Asst. Chief, Collection Division

07/03/2024

DOCUMENTARY STAMP TAX  
DATE OF PAYMENT: 06/26/2024  
PAYMENT CONFIRMATION:  
Tym/20240626/18204400249335  
AMOUNT: P30.00

**WARNING:** Counterfeiting is punishable by law. For authenticity, please visit BIR website [www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html](http://www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html). Tax Clearance Certificate (for bidding purposes) not listed/posted herein will be deemed to have originated from an illegal source.





This certifies that

**MKA ENTERPRISES**  
(REGIONAL)

REGION IV-B (MIMAROPA)

is a business name registered in this office pursuant to the provisions of Act 3883, as amended by Act 4147 and Republic Act No. 863, and in compliance with the applicable rules and regulations prescribed by the Department of Trade and Industry.

This certificate issued to

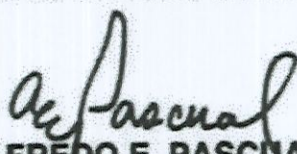
**MA. MICHELLE KAW ACEDERA-BRUCAL**

is valid from 10 October 2022 to 10 October 2027 subject to continuing compliance with the above-mentioned laws and all applicable laws of the Philippines, unless voluntarily cancelled

In testimony whereof, I hereby sign this

**Certificate of Business Name Registration**

and issue the same on 10 October 2022 in the Philippines.

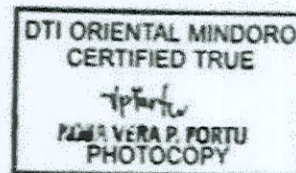
  
**ALFREDO E. PASCUAL**  
Secretary

**Business Name No. 4224494**

This certificate is not a license to engage in any kind of business and valid only at the scope indicated herein.



AFOE913414025147



7264067  
03/19/2024

Documentary Stamp Tax Paid Php 30.00







## JOB ORDER REQUEST

**Job Order No.:** 2024-008-023  
**Date:** August 05, 2024

[illegible]

Requested by:

Recommending Approval:

Approved:

*Consuelo M. Untalan*  
**CONSUELO M. UNTALAN**  
Coordinator for Extension Services

**ELVI C. ESCAREZ, Ph.D.**  
Campus Executive Director

**ENYA MARIE D. APOSTOL, Ph.D.**  
University President

ALLOWED AVAILABLE  
CHARGEABLE AGAINST  
*Extension*

**MACHERMIE R. LANDICHO**  
Acting Budget Officer  
MinSCAT - Calapan