

January 9, 2025

Mr. Oliver M. Filoteo
Executive Vice President
KOLIN MARKETING, INC.
Kolin Philippines Bldg.
1854 Sta. Rita St
Guadalupe Viejo, Makati City

Dear Mr. Filoteo,

We are pleased to submit this engagement proposal regarding our examination of the financial statements of **Kolin Marketing, Inc.** for the year 2025. This proposal will provide you with information regarding the scope of our services, our audit approach, and our professional fees.

SCOPE OF SERVICES

We will audit the financial statements of **Kolin Marketing, Inc.** as of December 31, 2025, which comprise the statement of financial position as of December 31, 2025, and the statement of income, changes in retained earnings and cash flows for the year then ended, for expressing an opinion on them. The financial statements are the responsibility of the Company management. Our responsibility is to express an opinion on the financial statements based on our audit.

We will conduct our audit in accordance with Philippine Financial Reporting Standards. 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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 risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design the 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 will obtain is sufficient and appropriate to provide a basis for our audit opinion.

AUDIT APPROACH

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, legal counsel, and banks. At the conclusion of our audit, we will request certain written representations from you about the financial statements and matters related thereto.

Although the audit is designed to provide reasonable assurance of detecting errors and irregularities that are material to the financial statements, it is not designed and cannot be relied upon to disclose all fraud, defalcations, or other irregularities. However, we will inform you of any material errors, and all irregularities or illegal acts, unless they are clearly inconsequential, that come to our attention. As part of our responsibility as an external auditor of the Securities and Exchange Commission, we shall report to the Commission any of the following cases which may have been discovered based on Philippine Standards on Auditing, if the company fails to disclose the same to the Commission under its current reports:

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1. Any material findings involving fraud or error.
2. Losses or potential losses the aggregate of which amounts to at least ten percent (10%) of the total assets of the organization.
3. Any findings to the effect that the assets of the organization, on a going concern basis are no longer adequate to cover the total claims of creditors.
4. Material internal control weaknesses which may lead to financial reporting problems.

We remind you that the responsibility for the preparation of financial statements including adequate disclosure is that of the management of the company. This includes the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies, and the safeguarding of assets of the company.

Assistance to be supplied by your personnel, including the preparation of schedules and analyses of accounts, is described in a separate attachment. Timely completion of this work will facilitate the completion of our audit.

PROFESSIONAL FEES

Our professional fees will be billed on the following basis:

1. Monthly fee of Five Thousand Seven Hundred Pesos (P 5,700.00) starting January 2025 to December 2025.

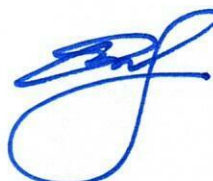
Professional fees	P 6,000.00
Less: Withholding Tax- Expanded- 5%	(300.00)
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Net	P 5,700.00
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2. Year-end audit fee of Twenty-Two Thousand Eight Hundred Pesos (P 22,800.00) upon completion of the year-end audited financial statements.

Professional fees	P 24,000.00
Less: Withholding Tax- Expanded- 5%	(1,200.00)
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Net	P 22,800.00
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3. The above professional fees do not include out of pocket expenses. Out-of-pocket expenses (i.e., transportation, office supplies, reproduction cost, etc.) will be billed based on actual cost incurred and are not subject to withholding tax.

The working papers for this engagement are the property of the external auditor and constitute confidential information. However, we may be requested to make certain working papers available to Philippine Government pursuant to authority given to it by law or regulation.



JIMMY L. MIRANDA
Certified Public Accountant

If this letter correctly expresses your understanding, please sign the enclosed copy were indicated and return it to us.

We appreciate the opportunity to serve you and trust that our association will be a long and pleasant one.

Sincerely,



JIMMY L. MIRANDA

Date Signed: _____

Accepted and agreed to:

KOLIN MARKETING, INC.



OLIVER M. FILOTEO

Date Signed: _____

