TREASURER'S CERTIFICATION

I, **DEE HUA T. GATCHALIAN,** of legal age, Filipino, with business address at **35F One Corporate Centre, Julia Vargas St., Ortigas, Pasig City,** after being sworn in accordance with law, hereby certify that:

1. That I am the Treasurer of **Waterfront Philippines, Incorporated** a corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines with principal office address at No.1 Waterfront Drive, Off Salinas Drive, Lahug, Cebu City.
2. All matters set forth in the **General Form for Financial Statements (GFFS)** for the period ended **December 31, 2025** has been prepared in accordance with the applicable financial reporting framework and the requirements of the **Philippine Stock Exchange (PSE)** and the **Securities and Exchange Commission (SEC)**.
3. This certification is issued in compliance with the PSE's requirements for the filing of the GFFS.

IN WITNESS WHEREOF, I have hereunto set my hand this _________day of JUL 15 2026 in CITY OF MANILA Philippines.

DEE HUA T. GATCHALIAN
Treasurer
TIN – 117-922-138

SUBSCRIBED AND SWORN TO BEFORE ME this day JUL 15 2026 affiant exhibiting to me her competent evidence of identity her Tax Identification Number 117-922-138 issued by the Bureau of Internal Revenue.

Notary P

ATTY. GERSON B. GAMAS
Notary Public for the City of Manila
Notarial Commission No. 2025-156 Valid Until Dec. 31, 2026
2nd Floor, Citadel Bldg., Railroad Drive, Brgy. 653, District V, Port Area. 1018, Manila, Metro Manila
Roll No. 72250
IBP No. 572978; 12-26-2025 until 12-31-26
PTR No. 0367847; 01-05-2026; until 12-31-26 City of Manila
MCLE Compliance No. VIII-0010142, Valid Until April 14, 2028

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SECURITIES AND EXCHANGE COMMISSION
THE SEC HEADQUARTERS 7907 Makati Avenue, Salcedo Village, Bel-Air, Makati City
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Control No.:
Form Type: *GFFS (rev 2006)*

GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: **Waterfront Philippines, Incorporated (Separate)**
CURRENT ADDRESS: **No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines**
TEL. NO.: **2326-888** **FAX NO.:**
COMPANY TYPE : **Domestic** **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)
A. ASSETS (A.1 + A.2 + A.3 + A.4 + A.5 + A.6 + A.7 + A.8 + A.9 + A.10)	**7,825,110**	**7,746,694**
A.1 Current Assets (A.1.1 + A.1.2 + A.1.3 + A.1.4 + A.1.5)	693,365	1,408,324
A.1.1 Cash and cash equivalents (A.1.1.1 + A.1.1.2 + A.1.1.3)	64,016	63,996
A.1.1.1 On hand	-	-
A.1.1.2 In domestic banks/entities	64,016	63,996
A.1.1.3 In foreign banks/entities	-	-
A.1.2 Trade and Other Receivables (A.1.2.1 + A.1.2.2)	628,723	1,342,161
A.1.2.1 Due from domestic entities (A.1.2.1.1 + A.1.2.1.2 + A.1.2.1.3 + A.1.2.1.4)	628,723	1,342,161
A.1.2.1.1 Due from customers (trade)	-	-
A.1.2.1.2 Due from related parties - current portion	628,723	1,342,161
A.1.2.1.3 Others, specify (A.1.2.1.3.1+A.1.2.1.3.2)	-	-
A.1.2.1.3.1		
A.1.2.1.3.2	-	-
A.1.2.1.4 Allowance for doubtful accounts (**negative entry**)	-	-
A.1.2.2 Due from foreign entities, specify (A.1.3.2.1 + A.1.3.2.2 + A.1.3.2.3 + A.1.3.2.4)	-	-
A.1.2.2.1	-	-
A.1.2.2.2	-	-
A.1.2.2.3	-	-
A.1.2.2.4 Allowance for doubtful accounts (**negative entry**)	-	-
A.1.3 Inventories (A.1.3.1 + A.1.3.2 + A.1.3.3 + A.1.3.4 + A.1.3.5 + A.1.3.6)	-	-
A.1.3.1 Raw materials and supplies	-	-
A.1.3.2 Goods in process (including unfinished goods, growing crops, unfinished	-	-
A.1.3.3 Finished goods	-	-
A.1.3.4 Merchandise/Goods in transit	-	-
A.1.3.5 Unbilled Services (in case of service providers)	-	-
A.1.3.6 Others, specify (A.1.3.6.1+A.1.3.6.2)	-	-
A.1.3.6.1	-	-
A.1.3.6.2	-	-
A.1.4 Financial Assets other than Cash/Receivables/Equity investments (A.1.4.1 + A.1.4.2 + A.1.4.3 + A.1.4.4+A.1.4.5+A.1.4.6)	-	-
A.1.4.1 Financial Assets at Fair Value through Profit or Loss - issued by domestic entities (A.1.4.1.1 + A.1.4.1.2 + A.1.4.1.3 + A.1.4.1.4 + A.1.4.1.5)	-	-
A.1.4.1.1 National Government	-	-
A.1.4.1.2 Public Financial Institutions	-	-
A.1.4.1.3 Public Non-Financial Institutions	-	-
A.1.4.1.4 Private Financial Institutions	-	-
A.1.4.1.5 Private Non-Financial Institutions	-	-
A.1.4.2 Held to Maturity Investments - issued by domestic entities (A.1.4.2.1 + A.1.4.2.2 + A.1.4.2.3 + A.1.4.2.4 + A.1.4.2.5)	-	-
A.1.4.2.1 National Government	-	-
A.1.4.2.2 Public Financial Institutions	-	-
A.1.4.2.3 Public Non-Financial Institutions	-	-
A.1.4.2.4 Private Financial Institutions	-	-
A.1.4.2.5 Private Non-Financial Institutions	-	-

NOTE:

This general form is applicable to companies engaged in Agriculture, Fishery, Forestry, Mining, and Quarrying, Manufacturing, Electricity, Gas and Water, Construction, Wholesale and Retail Trade, Transportation, Storage and Communications, Hotels and Restaurants, Real Estate, Community, Social and Personal Services, other forms of production, and general business operations. This form is also applicable to other companies that do not have industry-specific Special Forms. Special forms shall be used by publicly-held companies and those engaged in non-bank financial intermediation activities, credit granting, and activities auxiliary to financial intermediation, which require secondary license from SEC.

Domestic corporations are those which are incorporated under Philippine laws or branches/subsidiaries of foreign corporations that are licensed to do business in the Philippines where the center of economic interest or activity is within the Philippines. On the other hand, foreign corporations are those that are incorporated abroad, including branches of Philippine corporations operating abroad.

Financial Institutions are corporations principally engaged in financial intermediation, facilitating financial intermediation, or auxiliary financial services. Non-Financial institutions refer to corporations that are primarily engaged in the production of market goods and non-financial services.

Control No.:	
Form Type:	*GFFS (rev 2006)*

GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated (Separate)

CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines

TEL. NO.: 2326-888 **FAX NO.:**

COMPANY TYPE : **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)
A.1.4.3 Loans and Receivables - issued by domestic entities: (A.1.4.3.1 + A.1.4.3.2 + A.1.4.3.3 + A.1.4.3.4 + A.1.4.3.5)	-	-
A.1.4.3.1 National Government	-	-
A.1.4.3.2 Public Financial Institutions	-	-
A.1.4.3.3 Public Non-Financial Institutions	-	-
A.1.4.3.4 Private Financial Institutions	-	-
A.1.4.3.5 Private Non-Financial Institutions	-	-
A.1.4.4 Available-for-sale financial assets - issued by domestic entities: (A.1.4.4.1 + A.1.4.4.2 + A.1.4.4.3 + A.1.4.4.4 + A.1.4.4.5)	-	-
A.1.4.4.1 National Government	-	-
A.1.4.4.2 Public Financial Institutions	-	-
A.1.4.4.3 Public Non-Financial Institutions	-	-
A.1.4.4.4 Private Financial Institutions	-	-
A.1.4.4.5 Private Non-Financial Institutions	-	-
A.1.4.5 Financial Assets issued by foreign entities: (A.1.4.5.1+A.1.4.5.2+A.1.4.5.3+A.1.4.5.4)	-	-
A.1.4.5.1 Financial Assets at fair value through profit or loss	-	-
A.1.4.5.2 Held-to-maturity investments	-	-
A.1.4.5.3 Loans and Receivables	-	-
A.1.4.5.4 Available-for-sale financial assets	-	-
A.1.4.6 Allowance for decline in market value (negative entry)	-	-
A.1.5 Other Current Assets (state separately material items) (A.1.5.1 + A.1.5.2 + A.1.5.3)	626	2,167
A.1.5.1	626	2,167
A.1.5.2	-	-
A.1.5.3	-	-
A.2 Property, plant, and equipment (A.2.1 + A.2.2 + A.2.3 + A.2.4 + A.2.5 + A.2.6 + A.2.7+A.2.8)	-	-
A.2.1 Land	-	-
A.2.2 Building and improvements including leasehold improvement		
A.2.3 Machinery and equipment (on hand and in transit)	-	-
A.2.4 Transportation/motor vehicles, automotive equipment, autos and trucks, and delivery equipment	-	-
A.2.5 Others, specify (A.2.5.1 + A.2.5.2 + A.2.5.3 + A.2.5.4)	-	-
A.2.5.1 Property, or equipment used for education purposes	-	-
A.2.5.2 Construction in progress	-	-
A.2.5.3 Furniture, fixtures and equipment		
A.2.5.4 Operating equipment	-	-
A.2.6 Appraisal increase, specify (A.2.6.1 + A.2.6.2 + A.2.6.3 + A.2.6.4)	-	-
A.2.6.1	-	-
A.2.6.2	-	-
A.2.6.3	-	-
A.2.6.4	-	-
A.2.7 Accumulated Depreciation (**negative entry**)		
A.2.8 Impairment Loss or Reversal (if loss, negative entry)	-	-
A.3 Investments accounted for using the equity method (A.3.1 + A.3.2 + A.3.3)	-	-
A.3.1 Equity in domestic subsidiaries/affiliates	-	-
A.3.2 Equity in foreign branches/subsidiaries/affiliates	-	-
A.3.3 Others, specify (A.3.1.1 + A.3.2.1 + A.3.3.1 + A.3.3.4)	-	-
A.3.3.1	-	-
A.3.3.2	-	-
A.3.3.3	-	-
A.3.3.4	-	-
A.4 Investment Property		
A.5 Biological Assets	-	-
A.6 Intangible Assets (A.6.1 + A.6.2)	-	-
A.6.1 Major item/s, specify (A.6.1.1 + A.6.1.2 + A.6.1.3 + A.6.1.4)	-	-
A.6.1.1	-	-
A.6.1.2	-	-
A.6.1.3	-	-
A.6.1.4	-	-
A.6.2 Others, specify (A.6.2.1 + A.6.2.2 + A.6.2.3 + A.6.2.4)	-	-
A.6.2.1	-	-
A.6.2.2	-	-
A.6.2.3	-	-
A.6.2.4	-	-
A.7 Assets Classified as Held for Sale	-	-
A.8 Assets included in Disposal Groups Classified as Held for Sale	-	-

Control No.:	
Form Type:	*GFFS (rev 2006)*

GENERAL FORM FOR FINANCIAL STATEMENTS
NAME OF CORPORATION: Waterfront Philippines, Incorporated (Separate)
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 **FAX NO.:**
COMPANY TYPE : Domestic **PSIC:**
If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

F I N A N C I A L D A T A	2025 (in P'000)	2024 (in P'000)
A.9 Long-term receivables (net of current portion) (A.9.1 + A.9.2 + A.9.3)	-	-
A.9.1. From domestic entities, specify (A.9.1.1 + A.9.1.2 + A.9.1.3 + A.9.1.4)	-	-
A.9.1.1	-	-
A.9.1.2	-	-
A.9.1.3	-	-
A.9.1.4	-	-
A.9.2 From foreign entities, specify (A.9.2.1 + A.9.2.2 + A.9.2.3 + A.9.2.4)	-	-
A.9.2.1	-	-
A.9.2.2	-	-
A.9.2.3	-	-
A.9.2.4	-	-
A.9.3 Allowance for doubtful accounts, net of current portion (negative entry)	-	-
A.10 Other Assets (A.10.1 + A.10.2 + A.10.3 + A.10.4+A.10.5)	7,131,745	6,338,370
A.10.1 Deferred charges - net of amortization	196,339	196,340
A.10.2 Deferred Income Tax		
A.10.3 Advance/Miscellaneous deposits	-	-
A.10.4 Others, specify (A.10.4.1 + A.10.4.2 + A.10.4.3 + A.10.4.4 + A.10.4.5)	6,935,406	6,142,030
A.10.4.1 Investments in subsidiaries	4,840,691	4,834,212
A.10.4.2 Advances to subsidiaries		
A.10.4.3 Other noncurrent assets	23,425	23,002
A.10.4.4 Due from related parties - noncurrent portion	2,021,290	1,234,816
A.10.4.5 Equity securities - at fair value through other comprehensive income	50,000	50,000
A.10.5 Allowance for write-down of deferred charges/bad accounts (**negative entry**)		
B. LIABILITIES (B.1 + B.2 + B.3 + B.4 + B.5)	**5,869,562**	**5,821,034**
B.1 Current Liabilities (B.1.1 + B.1.2 + B.1.3 + B.1.4 + B.1.5 + B.1.6 + B.1.7)	984,082	1,931,219
B.1.1 Trade and Other Payables to Domestic Entities	744,082	1,636,219
B.1.1.1 Loans/Notes Payables		
B.1.1.2 Trade Payables	-	-
B.1.1.3 Due to Related Parties - current portion	679,079	1,580,434
B.1.1.4 Advances from Directors, Officers, Employees and Principal Stockholders	-	-
B.1.1.5 Accruals, specify material items (B.1.1.5.1 + B.1.1.5.2)	65,003	55,785
B.1.1.5.1 Output VAT	4,493	3,636
B.1.1.5.2 Other accruals	60,510	52,149
B.1.2 Trade and Other Payables to Foreign Entities (specify) (B.1.2.1+B.1.2.2+B.1.2.3+B.1.2.4)	-	-
B.1.2.1	-	-
B.1.2.2	-	-
B.1.2.3	-	-
B.1.2.4	-	-
B.1.3 Provisions	-	-
B.1.4 Financial Liabilities (excluding Trade and Other Payables and Provisions) (B.1.4.1 + B.1.4.2 + B.1.4.3)	-	-
B.1.4.1	-	-
B.1.4.2	-	-
B.1.4.3	-	-
B.1.5 Liabilities for Current Tax		
B.1.6 Deferred Tax Liabilities	-	-
B.1.7 Others, specify (If material, state separately; indicate if the item is payable to public/private or financial/non-financial institutions)	240,000	295,000
B.1.7.1 Dividends declared and not paid at balance sheet date	-	-
B.1.7.2 Acceptances Payable	-	-
B.1.7.3 Liabilities under Trust Receipts	-	-
B.1.7.4 Portion of Long-term Debt Due within one year (Private)	240,000	295,000
B.1.7.5 Deferred Income	-	-
B.1.7.6 Any other current liability in excess of 5% of Total Current Liabiilities, specify: (B.1.7.6.1 + B.1.7.6.2 + B.1.7.6.3 + B.1.7.6.4)	-	-
B.1.7.6.1	-	-
B.1.7.6.2	-	-
B.1.7.6.3	-	-
B.1.7.6.4	-	-

Control No.:	
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GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: **Waterfront Philippines, Incorporated (Separate)**
CURRENT ADDRESS: **No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines**
TEL. NO.: **2326-888** **FAX NO.:**
COMPANY TYPE : **Domestic** **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

FINANCIAL DATA		2025 (in P'000)	2024 (in P'000)
B.2 Long-term Debt - Non-current Interest-bearing Liabilities (B.2.1 + B.2.2 + B.2.3 + B.2.4 + B.2.5)		1,900,000	2,140,000
B.2.1 Domestic Public Financial Institutions		-	-
B.2.2 Domestic Public Non-Financial Institutions		-	-
B.2.3 Domestic Private Financial Institutions		1,900,000	2,140,000
B.2.4 Domestic Private Non-Financial Institutions		-	-
B.2.5 Foreign Financial Institutions		-	-
B.3 Indebtedness to Affiliates and Related Parties (Non-Current)			
B.4 Liabilities Included in the Disposal Groups Classified as Held for Sale		-	-
B.5 Other Liabilities (B.5.1 + B.5.2)		2,985,480	1,749,815
B.5.1 Deferred Income Tax		-	-
B.5.2 Others, specify (B.5.2.1 + B.5.2.2 + B.5.2.3 + B.5.2.4)		2,985,480	1,749,815
B.5.2.1 Due to related parties - noncurrent portion		2,083,240	847,575
B.5.2.2 Provision		902,240	902,240
B.5.2.3		-	-
B.5.2.4		-	-
C. EQUITY (C.3 + C.4 + C.5 + C.6 + C.7 + C.8 + C.9+C.10)		**1,955,548**	**1,925,660**
C.1 Authorized Capital Stock (no. of shares, par value and total value; show details) (C.1.1+C.1.2+C.1.3)		-	-
C.1.1 Common shares	**5 billion shares at P1 par value (both in 2025 and 2024)**		
C.1.2 Preferred Shares		-	-
C.1.3 Others		-	-
C.2 Subscribed Capital Stock (no. of shares, par value and total value) (C.2.1 + C.2.2 + C.2.3)		-	-
C.2.1 Common shares	**2.5 billion shares (both in 2025 and 2024)**		
C.2.2 Preferred Shares		-	-
C.2.3 Others		-	-
C.3 Paid-up Capital Stock (C.3.1 + C.3.2)		2,498,992	2,498,992
C.3.1 Common shares	**2.5 billion shares (both in 2025 and 2024)**	2,498,992	2,498,992
C.3.2 Preferred Shares		-	-
C.4 Additional Paid-in Capital / Capital in excess of par value / Paid-in Surplus		706,364	706,364
C.5 Minority Interest		-	-
C.6 Others, specify (C.6.1 + C.6.2 + C.6.3 + C.6.4 + C.6.5)		-	-
C.6.1		-	-
C.6.2		-	-
C.6.3		-	-
C.6.4		-	-
C.6.5		-	-
C.7 Appraisal Surplus/Revaluation Increment in Property/Revaluation Surplus		-	-
C.8 Retained Earnings (C.8.1 + C.8.2)		(1,249,808)	(1,279,696)
C.8.1 Appropriated		-	-
C.8.2 Unappropriated		(1,249,808)	(1,279,696)
C.9 Head / Home Office Account (for Foreign Branches only)		-	-
C.10 Cost of Stocks Held in Treasury (**negative entry**)		-	-
D. TOTAL LIABILITIES AND EQUITY (B + C)		**7,825,110**	**7,746,694**

Control No.:
Form Type: GFFS (rev 2006)

GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated (Separate)
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 FAX NO.:
COMPANY TYPE : Domestic PSIC:

If these are based on consolidated financial statements, please so indicate in the caption.

Table 2. Income Statement

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)	2023 (in P'000)
A. REVENUE / INCOME (A.1 + A.2 + A.3)	**75,180**	**84,943**	**80,482**
A.1 Net Sales or Revenue / Receipts from Operations (manufacturing, mining,utilities, trade, services, etc.) (from Primary Activity)	69,733	74,611	69,256
A.2 Share in the Profit or Loss of Associates and Joint Ventures accounted for using the	-	-	-
A.3 Other Revenue (A.3.1 + A.3.2 + A.3.3 + A.3.4 + A.3.5)	5,447	10,332	11,226
A.3.1 Rental Income from Land and Buildings	-	-	-
A.3.2 Receipts from Sale of Merchandise (trading) (from Secondary Activity)	-	-	-
A.3.3 Sale of Real Estate or other Property and Equipment	-	-	-
A.3.4 Royalties, Franchise Fees, Copyrights (books, films, records, etc.)	-	-	-
A.3.5 Others, specify (A.3.5.1 + A.3.5.2 + A.3.5.3 + A.3.5.4 + A.3.5.5)	5,447	10,332	11,226
A.3.5.1 Rental Income, Equipment	-		
A.3.5.2 Other income		10,332	11,226
A.3.5.3 Interest income from bank deposits	-	-	-
A.3.5.4 Accretion income (amortization on advances)	-	-	-
A.3.5.5 Reversal of impairment loss	5,447	-	-
A.4 Other Income (non-operating) (A.4.1 + A.4.2 + A.4.3 + A.4.4)	-	-	-
A.4.1 Interest Income	-	-	-
A.4.2 Dividend Income	-	-	-
A.4.3 Gain / (**Loss**) from selling of Assets, specify (A.4.3.1 + A.4.3.2 + A.4.3.3 + A.4.3.4 + A.4.3.5 + A.4.3.6 + A.4.3.7)	-	-	-
A.4.3.1	-	-	-
A.4.3.2	-	-	-
A.4.3.3	-	-	-
A.4.3.4	-	-	-
A.4.4 Gain / (**Loss**) on Foreign Exchange (A.4.4.1 + A.4.4.2 + A.4.4.3 + A.4.4.4)	-	-	-
A.4.4.1	-	-	-
A.4.4.2	-	-	-
A.4.4.3	-	-	-
A.4.4.4	-	-	-
B. COST OF GOODS SOLD (B.1 + B.2 + B.3)	**-**	**-**	**-**
B.1 Cost of Goods Manufactured (B.1.1 + B.1.2 + B.1.3 + B.1.4 + B.1.5)	-	-	-
B.1.1 Direct Material Used	-	-	-
B.1.2 Direct Labor	-	-	-
B.1.3 Other Manufacturing Cost / Overhead	-	-	-
B.1.4 Goods in Process, Beginning	-	-	-
B.1.5 Goods in Process, End (**negative entry**)	-	-	-
B.2 Finished Goods, Beginning	-	-	-
B.3 Finished Goods, End (**negative entry**)	-	-	-
C. COST OF SALES (C.1 + C.2 + C.3)	**-**	**-**	**-**
C.1 Purchases	-	-	-
C.2 Merchandise Inventory, Beginning	-	-	-
C.3 Merchandise Inventory, End (**negative entry**)	-	-	-
D. COST OF SERVICES, SPECIFY (D.1 + D.2 + D.3 + D.4 + D.5 + D.6)	**-**	**-**	**-**
D.1	-	-	-
D.2	-	-	-
D.3	-	-	-
D.4	-	-	-
D.5	-	-	-
D.6	-	-	-

Control No.:
Form Type: GFFS (rev 2006)

GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated (Separate)
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 **FAX NO.:**
COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 2. Income Statement

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)	2023 (in P'000)
E. OTHER DIRECT COSTS, SPECIFY (E.1 + E.2 + E.3 + E.4 + E.5 + E.6)	**-**	**-**	**-**
E.1	-		-
E.2	-		-
E.3	-		-
E.4	-		-
E.5	-		-
E.6	-		-
F. GROSS PROFIT (A - B - C - D - E)	**75,180**	**84,943**	**80,482**
G. OPERATING EXPENSES (G.1 + G.2 + G.3)	**24,601**	**104,602**	**45,336**
G.1 Selling or Marketing Expenses	-	-	-
G.2 General and Administrative Expenses	24,601	104,602	45,336
G.3 Other Expenses, specify (G.4.1 + G.4.2 + G.4.3 + G.4.4 + G.4.5 + G.4.6)	-	-	-
G.3.1 Education-related expenditures	-	-	-
G.3.2 Reversal of accrual	-	-	-
G.3.3	-	-	-
G.3.4	-	-	-
G.3.5	-	-	-
G.3.6	-	-	-
H. FINANCE COSTS	**19,298**	**284,976**	**314,362**
I. NET INCOME (LOSS) BEFORE TAX (F - G - H)	**31,281**	**(304,635)**	**(279,216)**
J. INCOME TAX EXPENSE (negative entry)	**1,394**	**(1,170)**	**(4,049)**
K. INCOME AFTER TAX	**29,887**	**(303,465)**	**(275,167)**
L. Amount of (i) Post-Tax Profit or Loss of Discontinued Operations; and (ii) Post-Tax Gain or Loss Recognized on theMeasurement of Fair Value less Cost to Sell or on the Disposal of the Assets or Disposal Group(s) constituting the Discontinued Operation (if any)	**-**	**-**	**-**
L.1	-	-	-
L.2	-	-	-
M. Profit or Loss Attributable to Minority Interest	**-**	**-**	**-**
N. Profit or Loss Attributable to Equity Holders of the Parent	**-**	**-**	**-**

Control No.:
Form Type: GFFS (rev 2006)

GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated (Separate)
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 **FAX NO.:**
COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 3. Cash Flow Statements

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)	2023 (in P'000)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Income (Loss) Before Tax and Extraordinary Items	**31,281**	**(304,635)**	**(279,216)**
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities			
Depreciation	-	-	-
Amortization, specify: Impairment losses	(5,446)	-	-
Interest income	(69,733)	(74,611)	(69,256)
Others, specify: Accretion income	-		
Interest expense	19,298	284,976	218,972
Reversal of accrual	-	-	(95,390)
Write-down of Property, Plant, and Equipment	-	-	-
Changes in Assets and Liabilities:			
Decrease (Increase) in:			
Receivables	233,932	112,728	(83,525)
Inventories	-	-	-
Other Current Assets	1,541	1,039	(3,206)
Others, specify: Due to related parties	95,125	125,754	-
Increase (Decrease) in:			
Accrued expenses and other payables	7,183	44,914	238,036
Others, specify: Income taxes paid	(1,394)	(1,450)	(1,393)
Interest received	8,303	8,888	7,135
A. Net Cash Provided by (Used in) Operating Activities (sum of above rows)	**320,090**	**197,603**	**(67,843)**
CASH FLOWS FROM INVESTING ACTIVITIES			
(Increase) Decrease in Equity securities - at fair value through other comprehensive income	-		
(Increase) Decrease in Other noncurrent assets	(422)	535	(1,019)
Reductions/(Additions) to Property, Plant, and Equipment	-	-	-
Others, specify: Due from related parties	78,037	83,500	76,390
B. Net Cash Provided by (Used in) Investing Activities (sum of above rows)	**77,615**	**84,035**	**75,371**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from:			
Loans	-	-	-
Long-term Debt	-	-	-
Issuance of Securities	-	-	-
Others, specify:	-	-	-
Payments of:			
(Loans)	(295,000)	(340,000)	(220,000)
(Long-term Debt)	-	-	-
(Stock Subscriptions)	-	-	-
Others, specify (negative entry):			
Due to related parties	(85,422)	344,605	529,327
Interest paid on loans	(17,263)	(287,011)	(316,397)
C. Net Cash Provided by (Used in) Financing Activities (sum of above rows)	**(397,685)**	**(282,406)**	**(7,070)**
NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C)	**20**	**(768)**	**458**
Cash and Cash Equivalents			
Beginning of year	63,996	64,764	64,306
End of year	64,016	63,996	64,764

Control No.:
Form Type: GFFS (rev 2006)

GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated (Separate)
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 FAX NO.:
COMPANY TYPE : Domestic PSIC:

If these are based on consolidated financial statements, please so indicate in the caption.

Table 4. Statement of Changes in Equity

FINANCIAL DATA	Capital Stock	Additional Paid-in Capital	Revaluation Increment	Translation Differences	Retained Earnings	TOTAL
	(Amount in P'000)					
A. Balance, 2024	**2,498,992**	**706,364**	**-**	**-**	**(976,230)**	**2,229,126**
A.1 Correction of Error(s)	-	-	-	-	-	-
A.2 Changes in Accounting Policy	-	-	-	-	-	-
B. Restated Balance	**2,498,992**	**706,364**	**-**	**-**	**(976,230)**	**2,229,126**
C. Surplus	**-**	**-**	**-**	**-**	**-**	**-**
C.1 Surplus (Deficit) on Revaluation of Properties	-	-	-	-	-	-
C.2 Surplus (Deficit) on Revaluation of Investments	-	-	-	-	-	-
C.3 Currency Translation Differences	-	-	-	-	-	-
C.4 Other Surplus (specify)	-	-	-	-	-	-
C.4.1 Transfer of revaluation surplus	-	-	-	-	-	-
C.4.2 Unrealized gain (loss) on AFS	-	-	-	-	-	-
C.4.3 Actuarial gains (losses) on employee	-	-	-	-	-	-
C.4.4 Translation adjustment during the	-	-	-	-	-	-
C.4.5 Appraisal increase on property and	-	-	-	-	-	-
C.4.6 Write-off of revaluation surplus	-	-	-	-	-	-
D. Net Income (Loss) for the Period	**-**	**-**	**-**	**-**	**(303,465)**	**(303,465)**
E. Dividends (negative entry)	**-**	**-**	**-**	**-**	**-**	**-**
F. Appropriation for (specify)	**-**	**-**	**-**	**-**	**-**	**-**
F.1	-	-	-	-	-	-
F.2	-	-	-	-	-	-
F.3	-	-	-	-	-	-
F.4	-	-	-	-	-	-
F.5	-	-	-	-	-	-
G. Issuance of Capital Stock	**-**	**-**	**-**	**-**	**-**	**-**
G.1 Common Stock	-	-	-	-	-	-
G.2 Preferred Stock	-	-	-	-	-	-
G.3 Others	-	-	-	-	-	-
H. Balance, 2025	**2,498,992**	**706,364**	**-**	**-**	**(1,279,695)**	**1,925,661**
H.1 Correction of Error (s)	-	-	-	-	-	-
H.2 Changes in Accounting Policy	-	-	-	-	-	-
I. Restated Balance	**2,498,992**	**706,364**	**-**	**-**	**(1,279,695)**	**1,925,661**
J. Surplus	**-**	**-**	**-**	**-**	**-**	**-**
J.1 Surplus (Deficit) on Revaluation of Properties	-	-	-	-	-	-
J.2 Surplus (Deficit) on Revaluation of Investments	-	-	-	-	-	-
J.3 Currency Translation Differences	-	-	-	-	-	-
J.4 Other Surplus (specify)	-	-	-	-	-	-
J.4.1 Transfer of revaluation surplus	-	-	-	-	-	-
J.4.2 Unrealized gain (loss) on AFS	-	-	-	-	-	-
J.4.3 Actuarial gains (losses) on employee	-	-	-	-	-	-
J.4.4 Translation adjustment during the	-	-	-	-	-	-
J.4.5 Appraisal increase on property and	-	-	-	-	-	-
J.4.6 Write-off of revaluation surplus	-	-	-	-	-	-
K. Net Income (Loss) for the Period	**-**	**-**	**-**	**-**	**29,887**	**29,887**
L. Dividends (negative entry)	**-**	**-**	**-**	**-**	**-**	**-**
M. Appropriation for (specify)	**-**	**-**	**-**	**-**	**-**	**-**
M.1	-	-	-	-	-	-
M.2	-	-	-	-	-	-
M.3	-	-	-	-	-	-
M.4	-	-	-	-	-	-
M.5	-	-	-	-	-	-
N. Issuance of Capital Stock	**-**	**-**	**-**	**-**	**-**	**-**
N.1 Common Stock	-	-	-	-	-	-
N.2 Preferred Stock	-	-	-	-	-	-
N.3 Others	-	-	-	-	-	-
O. Balance, 2025	**2,498,992**	**706,364**	**-**	**-**	**(1,249,808)**	**1,955,548**

Control No.:
Form Type: GFFS (rev. 2006)

GENERAL FORM FOR FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated (Separate)
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 FAX NO.:
COMPANY TYPE : Domestic PSIC:

If these are based on consolidated financial statements, please so indicate in the caption.

Table 5. Details of Income and Expenses, by source

(applicable to corporations transacting with foreign corporations/entities)

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)
A. REVENUE / INCOME (A.1 + A.2)		
A.1 Net Sales or Revenue / Receipts from Operations (manufacturing, mining,utilities, trade, services, etc.) (from Primary Activity) (A.1.1 +A.1.2)		
A.1.1 Domestic		
A.1.2 Foreign		
A.2 Other Revenue (A.2.1 +A.2.2)		
A.2.1 Domestic		
A.2.2 Foreign, specify (A.2.2.1+A.2.2.2+ A.2.2.3+ A.2.2.4+ A.2.2.5+ A.2.2.6+A.2.2.7+ A.2.2.8+A.2.2.9+A.2.2.10)		
NOT APPLICABLE (The Company is not transacting with foreign corporations/entities)		
A.2.2.6		
A.2.2.7		
A.2.2.8		
A.2.2.9		
A.2.2.10		
B. EXPENSES (B.1 + B.2)		
B.1 Domestic		
B.2 Foreign, specify (B.2.1+B.2.2+B.2.3+B.2.4+B.2.5+B.2.6+B.2.7+B.2.8+B.2.9+B.2.10)		
B.2.1		
B.2.2		
B.2.3		
B.2.4		
B.2.5		
B.2.6		
B.2.7		
B.2.8		
B.2.9		
B.2.10		

The following document has been received:

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Company Information

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Company Name: WATERFRONT PHILIPPINES INC.
Industry Classification: J66940
Company Type: Stock Corporation

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Acceptance of this document is subject to review of forms and contents

Control No.:
Form Type: *GFFS (rev 2006)*

GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated and Subsidiaries

CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines

TEL. NO.: 2326-888 **FAX NO.:**

COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

F I N A N C I A L D A T A	2025 (in P'000)	2024 (in P'000)
A. ASSETS (A.1 + A.2 + A.3 + A.4 + A.5 + A.6 + A.7 + A.8 + A.9 + A.10)	**24,590,595**	**22,416,330**
A.1 Current Assets (A.1.1 + A.1.2 + A.1.3 + A.1.4 + A.1.5)	2,703,748	4,561,995
A.1.1 Cash and cash equivalents (A.1.1.1 + A.1.1.2 + A.1.1.3)	360,452	396,212
A.1.1.1 On hand	3,992	4,718
A.1.1.2 In domestic banks/entities	356,460	391,494
A.1.1.3 In foreign banks/entities	-	-
A.1.2 Trade and Other Receivables (A.1.2.1 + A.1.2.2)	2,232,338	4,065,043
A.1.2.1 Due from domestic entities (A.1.2.1.1 + A.1.2.1.2 + A.1.2.1.3 + A.1.2.1.4+ A.1.2.1.	2,232,338	4,065,043
A.1.2.1.1 Due from customers (trade)	629,995	1,107,750
A.1.2.1.2 Due from related parties - current portion	994,988	2,210,869
A.1.2.1.3 Others, specify (A.1.2.1.3.1+A.1.2.1.3.2)	566,975	549,143
A.1.2.1.3.1 Advances to employees	4,492	2,327
A.1.2.1.3.2 Others	562,483	546,816
A.1.2.1.4 Notes receivable	138,693	271,703
A.1.2.1.5 Allowance for doubtful accounts (**negative entry**)	(98,313)	(74,422)
A.1.2.2 Due from foreign entities, specify (A.1.3.2.1 + A.1.3.2.2 + A.1.3.2.3 + A.1.3.2.4)	-	-
A.1.2.2.1	-	-
A.1.2.2.2	-	-
A.1.2.2.3	-	-
A.1.2.2.4 Allowance for doubtful accounts (**negative entry**)	-	-
A.1.3 Inventories (A.1.3.1 + A.1.3.2 + A.1.3.3 + A.1.3.4 + A.1.3.5 + A.1.3.6)	32,096	31,252
A.1.3.1 Raw materials and supplies	18,489	17,275
A.1.3.2 Goods in process (including unfinished goods, growing crops, unfinished seeds)	-	-
A.1.3.3 Finished goods	-	-
A.1.3.4 Merchandise/Goods in transit	-	-
A.1.3.5 Unbilled Services (in case of service providers)	-	-
A.1.3.6 Others, specify (A.1.3.6.1+A.1.3.6.2)	13,607	13,977
A.1.3.6.1 Operating Supplies	10,916	11,127
A.1.3.6.2 Engineering and Maintenance Supplies	2,691	2,850
A.1.4 Financial Assets other than Cash/Receivables/Equity investments (A.1.4.1 + A.1.4.2 + A.1.4.3 + A.1.4.4+A.1.4.5+A.1.4.6)	-	-
A.1.4.1 Financial Assets at Fair Value through Profit or Loss - issued by domestic entities (A.1.4.1.1 + A.1.4.1.2 + A.1.4.1.3 + A.1.4.1.4 + A.1.4.1.5)	-	-
A.1.4.1.1 National Government	-	-
A.1.4.1.2 Public Financial Institutions	-	-
A.1.4.1.3 Public Non-Financial Institutions	-	-
A.1.4.1.4 Private Financial Institutions	-	-
A.1.4.1.5 Private Non-Financial Institutions	-	-
A.1.4.2 Held to Maturity Investments - issued by domestic entities (A.1.4.2.1 + A.1.4.2.2 + A.1.4.2.3 + A.1.4.2.4 + A.1.4.2.5)	-	-
A.1.4.2.1 National Government	-	-
A.1.4.2.2 Public Financial Institutions	-	-
A.1.4.2.3 Public Non-Financial Institutions	-	-
A.1.4.2.4 Private Financial Institutions	-	-
A.1.4.2.5 Private Non-Financial Institutions	-	-

NOTE:

This general form is applicable to companies engaged in Agriculture, Fishery, Forestry, Mining, and Quarrying, Manufacturing, Electricity, Gas and Water, Construction, Wholesale and Retail Trade, Transportation, Storage and Communications, Hotels and Restaurants, Real Estate, Community, Social and Personal Services, other forms of production, and general business operations. This form is also applicable to other companies that do not have industry-specific Special Forms. Special forms shall be used by publicly-held companies and those engaged in non-bank financial intermediation activities, credit granting, and activities auxiliary to financial intermediation, which require secondary license from SEC.

Domestic corporations are those which are incorporated under Philippine laws or branches/subsidiaries of foreign corporations that are licensed to do business in the Philippines where the center of economic interest or activity is within the Philippines. On the other hand, foreign corporations are those that are incorporated abroad, including branches of Philippine corporations operating abroad.

Financial Institutions are corporations principally engaged in financial intermediation, facilitating financial intermediation, or auxiliary financial services. Non-Financial institutions refer to corporations that are primarily engaged in the production of market goods and non-financial services.

Control No.:
Form Type: GFFS (rev 2006)

GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated and Subsidiaries

CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines

TEL. NO.: 2326-888 FAX NO.:

COMPANY TYPE : PSIC:

If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

F I N A N C I A L D A T A	2025 (in P'000)	2024 (in P'000)
A.1.4.3 Loans and Receivables - issued by domestic entities: (A.1.4.3.1 + A.1.4.3.2 + A.1.4.3.3 + A.1.4.3.4 + A.1.4.3.5)	-	-
A.1.4.3.1 National Government	-	-
A.1.4.3.2 Public Financial Institutions	-	-
A.1.4.3.3 Public Non-Financial Institutions	-	-
A.1.4.3.4 Private Financial Institutions	-	-
A.1.4.3.5 Private Non-Financial Institutions	-	-
A.1.4.4 Available-for-sale financial assets - issued by domestic entities: (A.1.4.4.1 + A.1.4.4.2 + A.1.4.4.3 + A.1.4.4.4 + A.1.4.4.5)	-	-
A.1.4.4.1 National Government	-	-
A.1.4.4.2 Public Financial Institutions	-	-
A.1.4.4.3 Public Non-Financial Institutions	-	-
A.1.4.4.4 Private Financial Institutions	-	-
A.1.4.4.5 Private Non-Financial Institutions	-	-
A.1.4.5 Financial Assets issued by foreign entities: (A.1.4.5.1+A.1.4.5.2+A.1.4.5.3+A.1.4.5.4)	-	-
A.1.4.5.1 Financial Assets at fair value through profit or loss	-	-
A.1.4.5.2 Held-to-maturity investments	-	-
A.1.4.5.3 Loans and Receivables	-	-
A.1.4.5.4 Available-for-sale financial assets	-	-
A.1.4.6 Allowance for decline in market value (negative entry)	-	-
A.1.5 Other Current Assets (state separately material items) (A.1.5.1 + A.1.5.2 + A.1.5.3)	78,862	69,488
A.1.5.1 Prepaid expenses and other current assets	78,862	69,488
A.1.5.2	-	-
A.1.5.3	-	-
A.2 Property, plant, and equipment (A.2.1 + A.2.2 + A.2.3 + A.2.4 + A.2.5 + A.2.6 + A.2.7+A.2.8)	14,038,875	11,675,079
A.2.1 Land	5,833,681	5,833,681
A.2.2 Building and improvements including leasehold improvement	7,574,618	7,564,734
A.2.3 Machinery and equipment (on hand and in transit)		-
A.2.4 Transportation/motor vehicles, automotive equipment, autos and trucks, and delivery equipment	50,243	48,804
A.2.5 Others, specify (A.2.5.1 + A.2.5.2 + A.2.5.3 + A.2.5.4)	3,061,907	2,965,859
A.2.5.1 Property, or equipment used for education purposes	-	-
A.2.5.2 Construction in progress	1,105,830	1,026,705
A.2.5.3 Furniture, fixtures and equipment	1,864,360	1,849,469
A.2.5.4 Operating equipment	91,717	89,685
A.2.6 Appraisal increase, specify (A.2.6.1 + A.2.6.2 + A.2.6.3 + A.2.6.4)	2,579,205	-
A.2.6.1 Land	1,750,728	-
A.2.6.2 Building and improvements including leasehold improvement	600,214	-
A.2.6.3 Furniture, fixtures and equipment	213,461	-
A.2.6.4 Operating and Transportation equipment	14,802	-
A.2.7 Accumulated Depreciation (**negative entry**)	(5,060,779)	(4,737,999)
A.2.8 Impairment Loss or Reversal (if loss, negative entry)		
A.3 Investments accounted for using the equity method (A.3.1 + A.3.2 + A.3.3)	-	-
A.3.1 Equity in domestic subsidiaries/affiliates	-	-
A.3.2 Equity in foreign branches/subsidiaries/affiliates	-	-
A.3.3 Others, specify (A.3.1.1 + A.3.2.1 + A.3.3.1 + A.3.3.4)	-	-
A.3.3.1	-	-
A.3.3.2	-	-
A.3.3.3	-	-
A.3.3.4	-	-
A.4 Investment Property	-	-
A.5 Biological Assets	-	-
A.6 Intangible Assets (A.6.1 + A.6.2)	-	-
A.6.1 Major item/s, specify (A.6.1.1 + A.6.1.2 + A.6.1.3 + A.6.1.4)	-	-
A.6.1.1	-	-
A.6.1.2	-	-
A.6.1.3	-	-
A.6.1.4	-	-
A.6.2 Others, specify (A.6.2.1 + A.6.2.2 + A.6.2.3 + A.6.2.4)	-	-
A.6.2.1	-	-
A.6.2.2	-	-
A.6.2.3	-	-
A.6.2.4	-	-
A.7 Assets Classified as Held for Sale	-	-
A.8 Assets included in Disposal Groups Classified as Held for Sale	-	-

Control No.:	
Form Type:	GFFS (rev 2006)

GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated and Subsidiaries

CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines

TEL. NO.: 2326-888 **FAX NO.:**

COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)
A.9 Long-term receivables (net of current portion) (A.9.1 + A.9.2 + A.9.3)	-	-
A.9.1. From domestic entities, specify (A.9.1.1 + A.9.1.2 + A.9.1.3 + A.9.1.4)	-	-
A.9.1.1	-	-
A.9.1.2	-	-
A.9.1.3	-	-
A.9.1.4	-	-
A.9.2 From foreign entities, specify (A.9.2.1 + A.9.2.2 + A.9.2.3 + A.9.2.4)	-	-
A.9.2.1	-	-
A.9.2.2	-	-
A.9.2.3	-	-
A.9.2.4	-	-
A.9.3 Allowance for doubtful accounts, net of current portion (negative entry)	-	-
A.10 Other Assets (A.10.1 + A.10.2 + A.10.3 + A.10.4+A.10.5)	7,847,972	6,179,256
A.10.1 Deferred charges - net of amortization	205,623	200,787
A.10.2 Deferred Income Tax		
A.10.3 Advance/Miscellaneous deposits	-	-
A.10.4 Others, specify (A.10.4.1 + A.10.4.2 + A.10.4.3 + A.10.4.4 + A.10.4.5 + A.10.4.6 + A.10.4.7)	7,642,349	5,978,469
A.10.4.1 Investments in subsidiaries		
A.10.4.2 Advances to subsidiaries		
A.10.4.3 Other noncurrent assets	880,240	901,695
A.10.4.4 Due from related parties - noncurrent portion	6,497,858	4,823,174
A.10.4.5 Equity securities - at fair value through other comprehensive income	72,545	68,382
A.10.4.6 Right of use assets- net	113,254	121,087
A.10.4.7 Retirement benefits asset	78,452	64,131
A.10.5 Allowance for write-down of deferred charges/bad accounts (**negative entry**)		
B. LIABILITIES (B.1 + B.2 + B.3 + B.4 + B.5)	**7,983,512**	**7,733,192**
B.1 Current Liabilities (B.1.1 + B.1.2 + B.1.3 + B.1.4 + B.1.5 + B.1.6 + B.1.7)	1,640,644	1,685,472
B.1.1 Trade and Other Payables to Domestic Entities	1,304,624	1,247,197
B.1.1.1 Loans/Notes Payables		
B.1.1.2 Trade Payables	543,798	246,669
B.1.1.3 Due to Related Parties - current portion	283,058	263,131
B.1.1.4 Advances from Directors, Officers, Employees and Principal Stockholders	-	-
B.1.1.5 Accruals, specify material items (B.1.1.5.1 + B.1.1.5.2)	477,768	737,397
B.1.1.5.1 Account Payable and Accrues Expenses	396,403	663,544
B.1.1.5.2 Other current liabilities	81,365	73,853
B.1.2 Trade and Other Payables to Foreign Entities (specify) (B.1.2.1+B.1.2.2+B.1.2.3+B.1.2.4)	-	-
B.1.2.1	-	-
B.1.2.2	-	-
B.1.2.3	-	-
B.1.2.4	-	-
B.1.3 Provisions	-	-
B.1.4 Financial Liabilities (excluding Trade and Other Payables and Provisions) (B.1.4.1 + B.1.4.2 + B.1.4.3)	-	-
B.1.4.1	-	-
B.1.4.2	-	-
B.1.4.3	-	-
B.1.5 Liabilities for Current Tax	38,070	65,805
B.1.6 Deferred Tax Liabilities	-	-
B.1.7 Others, specify (If material, state separately; indicate if the item is payable to public/private or financial/non-financial institutions)	297,950	372,470
B.1.7.1 Dividends declared and not paid at balance sheet date	-	-
B.1.7.2 Acceptances Payable	-	-
B.1.7.3 Liabilities under Trust Receipts	-	-
B.1.7.4 Portion of Long-term Debt Due within one year; private	241,000	296,000
B.1.7.5 Deferred Income	-	-
B.1.7.6 Any other current liability in excess of 5% of Total Current Liabiilities, specify: (B.1.7.6.1 + B.1.7.6.2 + B.1.7.6.3 + B.1.7.6.4)	56,950	76,470
B.1.7.6.1 Other current liabilities	54,162	72,526
B.1.7.6.2 Lease liabilities	2,788	3,944
B.1.7.6.3	-	-
B.1.7.6.4	-	-

Control No.:	
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GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated and Subsidiaries

CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines

TEL. NO.: 2326-888 **FAX NO.:**

COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 1. Balance Sheet

F I N A N C I A L D A T A		2025 (in P'000)	2024 (in P'000)
B.2 Long-term Debt - Non-current Interest-bearing Liabilities (B.2.1 + B.2.2 + B.2.3 + B.2.4 + B.2.5)		1,900,000	2,140,000
B.2.1 Domestic Public Financial Institutions		-	-
B.2.2 Domestic Public Non-Financial Institutions		-	-
B.2.3 Domestic Private Financial Institutions		1,900,000	2,140,000
B.2.4 Domestic Private Non-Financial Institutions		-	-
B.2.5 Foreign Financial Institutions		-	-
B.3 Indebtedness to Affiliates and Related Parties (Non-Current)			
B.4 Liabilities Included in the Disposal Groups Classified as Held for Sale		-	-
B.5 Other Liabilities (B.5.1 + B.5.2)		4,442,868	3,907,720
B.5.1 Deferred Income Tax			
B.5.2 Others, specify (B.5.2.1 + B.5.2.2 + B.5.2.3 + B.5.2.4)		4,442,868	3,907,720
B.5.2.1 Other noncurrent liabilities		509,681	482,580
B.5.2.2 Provision		902,240	902,240
B.5.2.3 Lease Liabilities		144,210	148,118
B.5.2.4 Deferred tax liabilities		2,886,737	2,374,782
C. EQUITY (C.3 + C.4 + C.5 + C.6 + C.7 + C.8 + C.9+C.10)		**16,607,083**	**14,683,138**
C.1 Authorized Capital Stock (no. of shares, par value and total value; show details) (C.1.1+C.1.2+C.1.3)		-	-
C.1.1 Common shares	**5 billion shares at P1 par value (both in 2021 and 2020)**		
C.1.2 Preferred Shares		-	-
C.1.3 Others		-	-
C.2 Subscribed Capital Stock (no. of shares, par value and total value) (C.2.1 + C.2.2 + C.2.3)		-	-
C.2.1 Common shares	**2.5 billion shares (both in 2021 and 2020)**		
C.2.2 Preferred Shares		-	-
C.2.3 Others		-	-
C.3 Paid-up Capital Stock (C.3.1 + C.3.2)		2,498,992	2,498,992
C.3.1 Common shares	**2.5 billion shares (both in 2025 and 2024)**	2,498,992	2,498,992
C.3.2 Preferred Shares		-	-
C.4 Additional Paid-in Capital / Capital in excess of par value / Paid-in Surplus		706,364	706,364
C.5 Minority Interest		2,883,581	2,342,732
C.6 Others, specify (C.6.1 + C.6.2 + C.6.3 + C.6.4 + C.6.5)		243,692	226,830
C.6.1 Fair Value Reserve		5,734	3,416
C.6.2 Foreign Currency Translation Adjustment		76,932	75,088
C.6.3 Retirement Benefits Reserve		161,026	148,326
C.6.4		-	-
C.6.5		-	-
C.7 Appraisal Surplus/Revaluation Increment in Property/Revaluation Surplus		6,739,420	5,571,305
C.8 Retained Earnings (C.8.1 + C.8.2)		3,535,034	3,336,915
C.8.1 Appropriated			
C.8.2 Unappropriated		3,535,034	3,336,915
C.9 Head / Home Office Account (for Foreign Branches only)		-	-
C.10 Cost of Stocks Held in Treasury (**negative entry**)		-	-
D. TOTAL LIABILITIES AND EQUITY (B + C)		**24,590,595**	**22,416,330**

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GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated and Subsidiaries
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 **FAX NO.:**
COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 2. Income Statement

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)	2023 (in P'000)
A. REVENUE / INCOME (A.1 + A.2 + A.3 + A.4)	**2,153,157**	**3,871,109**	**1,944,759**
A.1 Net Sales or Revenue / Receipts from Operations (manufacturing, mining,utilities, trade, services, etc.) (from Primary Activity)	2,033,689	1,951,540	1,803,586
A.2 Share in the Profit or Loss of Associates and Joint Ventures accounted for using the	-	-	-
A.3 Other Revenue (A.3.1 + A.3.2 + A.3.3 + A.3.4 + A.3.5)	-	-	-
A.3.1 Rental Income from Land and Buildings	-	-	-
A.3.2 Receipts from Sale of Merchandise (trading) (from Secondary Activity)	-	-	-
A.3.3 Sale of Real Estate or other Property and Equipment	-	-	-
A.3.4 Royalties, Franchise Fees, Copyrights (books, films, records, etc.)	-	-	-
A.3.5 Others, specify (A.3.5.1 + A.3.5.2 + A.3.5.3 + A.3.5.4 + A.3.5.5)	-	-	-
A.3.5.1 Rental Income, Equipment	-		
A.3.5.2 Other income			
A.3.5.3 Interest income from bank deposits	-	-	-
A.3.5.4 Accretion income (amortization on advances)	-	-	-
A.3.5.5 Reversal of accrual		-	-
A.4 Other Income (non-operating) (A.4.1 + A.4.2 + A.4.3 + A.4.4)	119,468	1,919,569	141,173
A.4.1 Interest Income	119,468	123,229	141,173
A.4.2 Dividend Income	-	-	-
A.4.3 Gain / (**Loss**) from selling of Assets, specify (A.4.3.1 + A.4.3.2 + A.4.3.3 + A.4.3.4 + A.4.3.5 + A.4.3.6 + A.4.3.7)	-	1,796,340	-
A.4.3.1 Gain on sale of property and equipment	-	1,761,454	-
A.4.3.2 Gain from insurance claims	-	30,401	-
A.4.3.3 Others	-	4,485	-
A.4.3.4	-	-	-
A.4.4 Gain / (**Loss**) on Foreign Exchange (A.4.4.1 + A.4.4.2 + A.4.4.3 + A.4.4.4)	-	-	-
A.4.4.1	-	-	-
A.4.4.2	-	-	-
A.4.4.3	-	-	-
A.4.4.4	-	-	-
B. COST OF GOODS SOLD (B.1 + B.2 + B.3)	**-**	**-**	**-**
B.1 Cost of Goods Manufactured (B.1.1 + B.1.2 + B.1.3 + B.1.4 + B.1.5)	-	-	-
B.1.1 Direct Material Used	-	-	-
B.1.2 Direct Labor	-	-	-
B.1.3 Other Manufacturing Cost / Overhead	-	-	-
B.1.4 Goods in Process, Beginning	-	-	-
B.1.5 Goods in Process, End (**negative entry**)	-	-	-
B.2 Finished Goods, Beginning	-	-	-
B.3 Finished Goods, End (**negative entry**)	-	-	-
C. COST OF SALES (C.1 + C.2 + C.3)	**-**	**-**	**-**
C.1 Purchases	-	-	-
C.2 Merchandise Inventory, Beginning	-	-	-
C.3 Merchandise Inventory, End (**negative entry**)	-	-	-
D. COST OF SERVICES, SPECIFY (D.1 + D.2 + D.3 + D.4 + D.5 + D.6)	**1,698,898**	**1,435,026**	**1,143,633**
D.1 Energy Costs	292,226	250,588	222,506
D.2 Rooms	47,926	23,660	25,162
D.3 Food and Beverage	253,463	243,094	244,143
D.4 Repairs and Maintenance	61,271	63,851	60,472
D.5 Rent	20,018	19,368	17,528
D.6 Personnel costs	306,319	236,302	160,125
D.7 Others	717,675	598,163	413,697

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GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated and Subsidiaries
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 **FAX NO.:**
COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 2. Income Statement

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)	2023 (in P'000)
E. OTHER DIRECT COSTS, SPECIFY (E.1 + E.2 + E.3 + E.4 + E.5 + E.6)	**-**	**-**	**-**
E.1	-		-
E.2	-		-
E.3	-		-
E.4	-		-
E.5	-		-
E.6	-		-
F. GROSS PROFIT (A - B - C - D - E)	**454,259**	**2,436,083**	**801,126**
G. OPERATING EXPENSES (G.1 + G.2 + G.3)	**353,700**	**370,843**	**355,121**
G.1 Selling or Marketing Expenses	-	-	-
G.2 General and Administrative Expenses			
G.3 Other Expenses, specify (G.4.1 + G.4.2 + G.4.3 + G.4.4 + G.4.5 + G.4.6)	353,700	370,843	355,121
G.3.1 Depreciation	327,142	362,303	333,404
G.3.2 Others	23,923		-
G.3.3 Impairment losses			9,572
G.3.4 Foreign exchange losses - net	2,635	8,540	12,145
G.3.5	-	-	-
G.3.6	-	-	-
H. FINANCE COSTS	**229,211**	**320,650**	**320,171**
I. NET INCOME (LOSS) BEFORE TAX (F - G - H)	**(128,652)**	**1,744,590**	**125,834**
J. INCOME TAX EXPENSE (negative entry)	**(22,887)**	**151,704**	**102,540**
K. INCOME AFTER TAX	**(105,765)**	**1,592,886**	**23,294**
L. Amount of (i) Post-Tax Profit or Loss of Discontinued Operations; and (ii) Post-Tax Gain or Loss Recognized on theMeasurement of Fair Value less Cost to Sell or on the Disposal of the Assets or Disposal Group(s) constituting the Discontinued Operation (if any)	**-**	**-**	**-**
L.1	-	-	-
L.2	-	-	-
M. Profit or Loss Attributable to Minority Interest	**(51,597)**	**743,954**	**(30,287)**
N. Profit or Loss Attributable to Equity Holders of the Parent	**(54,168)**	**848,932**	**53,581**

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GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

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CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 **FAX NO.:**
COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 3. Cash Flow Statements

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)	2023 (in P'000)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Income (Loss) Before Tax and Extraordinary Items	(128,652)	1,744,590	125,834
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities			
Depreciation	327,142	362,303	327,077
Amortization, specify: Impairment losses	311,403	17,050	18,585
Interest income	(119,467)	(123,229)	(141,173)
Others, specify: Accretion income	-		
Interest expense	229,211	320,650	320,172
Loss on restructuring of due from related parties	21,088		
Retirement benefits expense (income)	2,711	1,154	(198)
Unrealized foreign exchange losses	2,642	(851)	(2,349)
Income (loss) due to rent concession and modification	(1,398)	(1,031)	(1,814)
Gain on sale of PPE and insurance claims		(1,791,855)	
Write-down of Property, Plant, and Equipment	-	-	-
Changes in Assets and Liabilities:			
Decrease (Increase) in:			
Receivables	431,697	(680,141)	29,809
Inventories	(844)	(6,301)	(4,939)
Other Current Assets			
Others, specify: Prepaid expenses and other current assets	(9,373)	178,969	208
Other current liabilities	(18,364)	9,248	30,537
Other noncurrent liabilities		8,266	11,226
Increase (Decrease) in:			
Accrued expenses and other payables	73,798	(116,236)	334,132
Others, specify: Income taxes paid	(144,127)	(199,761)	(85,485)
Interest paid	(203,701)	(257,607)	(14,076)
Interest received	14,173	4,384	6,785
A. Net Cash Provided by (Used in) Operating Activities (sum of above rows)	787,939	(530,398)	954,331
CASH FLOWS FROM INVESTING ACTIVITIES			
(Increase) Decrease in Equity securities - at fair value through other comprehensive income	-		
(Increase) Decrease in Other noncurrent assets			
Reductions/(Additions) to Property, Plant, and Equipment	(43,259)	(806,738)	(120,129)
Others, specify: Due from related parties	(636,531)	(506,378)	(712,158)
Acquisition (Payments) of Notes receivable	133,009	(4,149)	20,171
Acquisition (Payments) of Short-term investment	1,949	(1,578)	1,278
Cash receipt from (cash paid for) contractors and other deposits	(11,857)	(173,039)	(3,100)
Proceeds from sale of property & equipment and Insurance claim on property	-	2,290,498	-
B. Net Cash Provided by (Used in) Investing Activities (sum of above rows)	(556,689)	798,616	(813,938)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from:			
Loans	-	-	-
Long-term Debt	-	-	-
Issuance of Securities	-	-	-
Others, specify: Receipt from concessionaire deposits	27,101	-	-
Proceeds from advances from related party	18,160	4,983	30
Payments of:			
(Loans)	(295,000)	(340,000)	(220,000)
(Long-term Debt)	-	-	-
(Stock Subscriptions)	-	-	-
Others, specify (negative entry):			
Due to related parties			
Lease liability	(15,325)	(15,793)	(28,363)
C. Net Cash Provided by (Used in) Financing Activities (sum of above rows)	(265,064)	(350,810)	(248,333)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C)	(33,814)	(82,592)	(107,940)
Cash and Cash Equivalents			
Effect of changes in foreign exchange in cash and cash equivalents	3		
Beginning of year	393,356	475,948	583,888
End of year	359,545	393,356	475,948

GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION: Waterfront Philippines, Incorporated and Subsidiaries
CURRENT ADDRESS: No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines
TEL. NO.: 2326-888 **FAX NO.:**
COMPANY TYPE : Domestic **PSIC:**

If these are based on consolidated financial statements, please so indicate in the caption.

Table 4. Statement of Changes in Equity

	(Amount in P'000)								
F I N A N C I A L D A T A	**Capital Stock**	**Additional Paid-in Capital**	**Revaluation Increment**	**Translation Differences**	**Retirement Benefits Reserve**	**Fair Value Reserve**	**Retained Earnings**	**Non-controlling Interests**	**TOTAL**
A. Balance, *2024*	**2,498,992**	**706,364**	**5,778,562**	**68,945**	**151,384**	**4,285**	**2,280,726**	**1,599,340**	**13,088,598**
A.1 Correction of Error(s)	-	-	-	-			-		-
A.2 Changes in Accounting Policy	-	-	-	-			-		-
B. Restated Balance	**2,498,992**	**706,364**	**5,778,562**	**68,945**	**151,384**	**4,285**	**2,280,726**	**1,599,340**	**13,088,598**
C. Surplus	**-**	**-**	**(207,257)**	**-**	**-**	**-**	**207,257**	**-**	**-**
C.1 Surplus (**Deficit**) on Revaluation of Properties	-	-	**(207,257)**	-			207,257		-
C.2 Surplus (**Deficit**) on Revaluation of Investments	-	-	-	-			-		-
C.3 Currency Translation Differences	-	-	-				-		-
C.4 Other Surplus (specify)	-	-	-	-			-		-
C.4.1 Transfer of revaluation surplus	-	-	-	-			-		-
C.4.2 Unrealized gain (loss) on AFS	-	-	-	-			-		-
C.4.3 Actuarial gains (losses) on employee	-	-	-	-			-		-
C.4.4 Translation adjustment during the	-	-	-	-			-		-
C.4.5 Appraisal increase on property and	-	-	-	-			-		-
C.4.6 Write-off of revaluation surplus	-	-	-	-			-		-
D. Net Income (Loss) for the Period	**-**	**-**	**-**	**6,143**	**(3,058)**	**(869)**	**848,932**	**743,392**	**1,594,540**
E. Dividends (negative entry)	**-**	**-**	**-**	**-**			**-**		**-**
F. Appropriation for (specify)	**-**	**-**	**-**	**-**			**-**		**-**
F.1	-	-	-	-			-		-
F.2	-	-	-	-			-		-
F.3	-	-	-	-			-		-
F.4	-	-	-	-			-		-
F.5	-	-	-	-			-		-
G. Issuance of Capital Stock	**-**	**-**	**-**	**-**			**-**		**-**
G.1 Common Stock	-	-	-	-			-		-
G.2 Preferred Stock	-	-	-	-			-		-
G.3 Others	-	-	-	-			-		-
H. Balance, *2025*	**2,498,992**	**706,364**	**5,571,305**	**75,088**	**148,326**	**3,416**	**3,336,915**	**2,342,732**	**14,683,138**
H.1 Correction of Error (s)	-	-	-	-			-	-	-
H.2 Changes in Accounting Policy	-	-	-	-			-	-	-
I. Restated Balance	**2,498,992**	**706,364**	**5,571,305**	**75,088**	**148,326**	**3,416**	**3,336,915**	**2,342,732**	**14,683,138**
J. Surplus	**-**	**-**	**(175,762)**	**-**	**-**	**-**	**175,762**		**-**
J.1 Surplus (**Deficit**) on Revaluation of Properties	-	-	(175,762)	-			175,762		-
J.2 Surplus (**Deficit**) on Revaluation of Investments	-	-	-	-			-		-
J.3 Currency Translation Differences	-	-	-	-			-		-
J.4 Other Surplus (specify)	-	-	-	-			-		-
J.4.1 Transfer of revaluation surplus	-	-	-	-			-		-
J.4.2 Unrealized gain (loss) on AFS	-	-	-	-			-		-
J.4.3 Actuarial gains (losses) on employee	-	-	-	-			-		-
J.4.4 Translation adjustment during the	-	-	-	-			-		-
J.4.5 Appraisal increase on property and	-	-	-	-			-		-
J.4.6 Write-off of revaluation surplus	-	-	-	-			-		-
K. Net Income (Loss) for the Period	**-**	**-**	**1,343,877**	**1,844**	**12,700**	**2,318**	**22,357**	**540,849**	**1,923,945**
L. Dividends (negative entry)	**-**	**-**	**-**	**-**			**-**		**-**
M. Appropriation for (specify)	**-**	**-**	**-**	**-**			**-**		**-**
M.1	-	-	-	-			-		-
M.2	-	-	-	-			-		-
M.3	-	-	-	-			-		-
M.4	-	-	-	-			-		-
M.5	-	-	-	-			-		-
N. Issuance of Capital Stock	**-**	**-**	**-**	**-**			**-**		**-**
N.1 Common Stock	-	-	-	-			-		-
N.2 Preferred Stock	-	-	-	-			-		-
N.3 Others	-	-	-	-			-		-
O. Balance, *2025*	**2,498,992**	**706,364**	**6,739,420**	**76,932**	**161,026**	**5,734**	**3,535,034**	**2,883,581**	**16,607,083**

Control No.:	
Form Type:	*GFFS (rev. 2006)*

GENERAL FORM FOR CONSOLIDATED FINANCIAL STATEMENTS

NAME OF CORPORATION:	**Waterfront Philippines, Incorporated and Subsidiaries**		
CURRENT ADDRESS:	**No. 1 Waterfront Drive Off Salinas Drive, Lahug, Cebu City, Philippines**		
TEL. NO.:	**2326-888**	**FAX NO.:**	
COMPANY TYPE :	**Domestic**	**PSIC:**	

If these are based on consolidated financial statements, please so indicate in the caption.

Table 5. Details of Income and Expenses, by source

(applicable to corporations transacting with foreign corporations/entities)

FINANCIAL DATA	2025 (in P'000)	2024 (in P'000)
A. REVENUE / INCOME (A.1 + A.2)		
A.1 Net Sales or Revenue / Receipts from Operations (manufacturing, mining,utilities, trade, services, etc.) (from Primary Activity) (A.1.1 +A.1.2)		
A.1.1 Domestic		
A.1.2 Foreign		
A.2 Other Revenue (A.2.1 +A.2.2)		
A.2.1 Domestic		
A.2.2 Foreign, specify (A.2.2.1+A.2.2.2+ A.2.2.3+ A.2.2.4+ A.2.2.5+ A.2.2.6+A.2.2.7+ A.2.2.8+A.2.2.9+A.2.2.10)		
NOT APPLICABLE (The Company is not transacting with foreign corporations/entities)		
A.2.2.6		
A.2.2.7		
A.2.2.8		
A.2.2.9		
A.2.2.10		
B. EXPENSES (B.1 + B.2)		
B.1 Domestic		
B.2 Foreign, specify (B.2.1+B.2.2+B.2.3+B.2.4+B.2.5+B.2.6+B.2.7+B.2.8+B.2.9+B.2.10)		
B.2.1		
B.2.2		
B.2.3		
B.2.4		
B.2.5		
B.2.6		
B.2.7		
B.2.8		
B.2.9		
B.2.10		