

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

December 31, 2025

REGISTERED BUSINESS NAME:

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS
WITH UNBIASED POLLS INC.

REGISTERED TAX IDENTIFICATION NUMBER:

668-044-670-000

REGISTERED BUSINESS ADDRESS:

301 DRAPER HOUSE 5048 P. BURGOS POBLACION 1210 CITY
OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS
301 Draper House 5048 P. Burgos Poblacion 1210 City Of Makati Ncr, Fourth District Philippines

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


The management of STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. is responsible for all information and representations contained in the Annual Income Tax Return for the year ended December 31, 2025. Management is likewise 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 other applicable tax returns.

In this regard, the Management affirms that the attached audited financial statements for the year ended December 31, 2025, and the accompanying Annual Income Tax Return, are in accordance with the books and records of STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC., 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 properly maintained in the company's books and records in accordance with the requirements of Revenue Regulations No. 8-2007 and other relevant issuances.
- (c) STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. 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.


JENNY MARIE DAVANTES RUANTO
Chairman of the Board


JENNY MARIE DAVANTES RUANTO
President


ALEXIS MORELOS FORCADILLA
Chief Financial Officer

Signed this 16 MAY 2026
day of _____, 2026

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS
301 Draper House 5048 P. Burgos Poblacion 1210 City Of Makati Ncr, Fourth District Philippines

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

The management of STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. is responsible for the preparation and fair presentation of the financial statements including the schedules attached therein, for the year ended December 31, 2025, in accordance with the prescribed financial reporting framework indicated therein, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 Board of Directors is responsible for overseeing the Company's financial reporting process.

The Board of Directors reviews and approves the financial statements including the schedules attached therein and submits the same to the shareholders.

Nonita A. Dela Paz, the independent auditor appointed by the shareholders, has audited the financial statements of the company in accordance with Philippine Standards on Auditing, and in its report to the shareholders, have expressed its opinion on the fairness of presentation upon completion of such audit.


JENNY MARIE DAVANTES RUANTO
Chairman of the Board


JENNY MARIE DAVANTES RUANTO
President



ALEXIS MORELOS FORCADILLA
Chief Financial Officer

Signed this 16 MAY 2026 day of _____, 2026

Republic of the Philippines)
Province of _____)
City/Municipality of _____) S.S

me this 16 MAY 2026 day of MAKATI CITY 20____ at MAKATI CITY ;
affiant exhibited to me his/her Government issued Identification Card TIN 740-653-358-000 issued at
_____ on _____ 20____. TIN 291-903-547-000

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ATTY. ADRIAN B. SANTOS
Notary Public for Makati City until Dec. 31, 2026
Appt. No. M-252 (2025-2026), Roll No. 71577
BPI-PHILAM Life Makati Bldg., Ayala Ave., Makati City
IBP SI No. 567526 (12-10-25/RSM)
PTR No. 10769085 (1-6-26/Makati)
MCLE No. VIII-0014665 (10-15-24)



STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC.
STATEMENTS OF FINANCIAL POSITION
As of December 31, 2025

ASSETS	Notes	CY 2025
Current Assets:		
Cash and Cash Equivalents	4	1,916,650
Total Current Assets		1,916,650
Non-Current Assets:		
Property and Equipment	4	108,000
Total Non-Current Assets		108,000
TOTAL ASSETS		2,024,650
LIABILITIES & EQUITY		
Current Liabilities:		
Trade and Other Payables	6	78,372
Total Current Liabilities		78,372
Total Liabilities		78,372
Equity:		
Share Equity	7	1,875,000
Retained Earnings	8	71,278
Total Equity		1,946,278
TOTAL LIABILITIES & EQUITY		2,024,650

See Notes to Financial Statements

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC.
STATEMENTS OF FINANCIAL PERFORMANCE
For the year ended December 31, 2025

	Notes	CY 2025
Revenue	9	1,830,357
Less: Cost of Services	10	<u>892,234</u>
Gross Profit		938,124
Less: Administrative Expenses	11	<u>849,026</u>
Profit Before Tax		89,098
Less: Income Tax Expense	12	<u>17,820</u>
Profit for the Year		<u>71,278</u>

See Notes to Financial Statements

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC.
STATEMENTS OF CASH FLOWS
For the year ended December 31, 2025

	Notes	2025
Income/(Loss) for the year		71,278
Adjustment for non-cash income and expenses		
Depreciation of Property and Equipment	4	12,000
Interest Expense		
Interest Income		
Operating Income before Working Capital Charges		
Decrease (Increase) in:		
(Decrease) Increase in:		
Trade and Other Payables	6	78,372
Cash Generated from Operations		
Interest Paid		
Interest Received		
Income Taxes Paid		
Net Cash Provided by (used in) Operating Activities		161,650
Cash Flows from Investing Activities		
Acquisition of Investment Property		-
Acquisition of Property and Equipment	4	(120,000)
Acquisition of Intangible Assets		-
Acquisition of Other Assets		-
Net Cash Provided by (used in) Investing Activities		(120,000)
Cash Flows from Financing Activities		
Share Equity	7	1,875,000
Dividends Distribution		-
Advances from Officers and Directors		-
Proceeds from Loan		-
Proceeds from Share Issuance		-
Net Cash Provided by (used in) Financing Activities		1,875,000
Net Increase/(Decrease) in Cash and Cash Equivalent		1,916,650
Cash and Cash Equivalent, Beginning		-
Cash and Cash Equivalent, Ending	4	1,916,650
Net Increase/(Decrease) in Cash and Cash Equivalent		1,916,650

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC.
STATEMENTS OF CHANGES IN EQUITY
For the year ended December 31, 2025

	Notes	2025
Equity:	7	
Capital Stock, P100par; Authorize 75,000 Shares		7,500,000
Subscribed Capital Stock, 75,000 Shares		7,500,000
Less: Subscription Receivables 56,250 Shares		5,625,000
Paid-up Capital Stock, 18,750 Shares		1,875,000
 Retained Earnings:	 8	
Beginning		-
Add: Net Income		71,278
TOTAL		71,278
 Balance at end of year		 1,946,278

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

1. CORPORATE INFORMATION

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. is a domestic corporation organized and registered under the laws of the Republic of the Philippines through the Securities and Exchange Commission on January 17, 2025 per SEC Registration No. 2025010184393-07, primarily to engage in business of public opinion research and data analytics, with principal office address at 301 Draper House 5048 P. Burgos Poblacion 1210 City Of Makati Ncr, Fourth District

STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. is, likewise, registered with the Bureau of Internal Revenue (BIR) Revenue District Office (RDO) No. 49, with Tax Identification No. 668-044-670-000.

Authorization for Issue of the Financial Statements

The accompanying financial statements were approved and authorized for issue by the Board of Directors of the Corporation and have been approved and authorized for issuance on March 15, 2026.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND IMPACT OF THE NEW AND REVISED ACCOUNTING STANDARDS

2.1 Basis of Preparation and Presentation of Financial Statements

The financial statements of STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. have been prepared in compliance with the Philippine Financial Reporting Standard (PFRS) for Small Entities (SEs) (the 'Framework') approved by the Philippine Financial Reporting Standard Council, Board of Accountancy / Securities and Exchange Commission. They have been prepared on a historical cost basis and are presented in Philippine Peso which is the corporation's functional and presentation currency. All values represent absolute amounts except when otherwise stated.

The preparation of financial statements in conformity with the PFRS for SEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Corporation's accounting policies.

2.2 Financial Instrument

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The Corporation's basic financial instruments consist of Cash and cash equivalents, trade and other receivables, borrowings, trade and other payables. The Corporation doesn't have a complex financial instruments.

a. Initial Recognition of Financial Assets and Liabilities

The entity shall recognize a financial asset or financial liability only when the entity becomes a party to the contractual provisions of the instrument.

b. Initial Measurement

When a financial asset or financial liability is recognized initially, the entity shall measure it at the transaction price (including transaction costs) unless the arrangement constitutes, in effect, a financing transaction. If the arrangement constitutes financing transactions, the entity shall measure the financial asset or financial liability at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

c. Subsequent Measurement

The entity's debt instruments shall subsequently be measured at amortized cost using effective interest rate method.

d. Impairment of Financial Assets Measured at Cost or Amortized Cost

At the end of each reporting period, the entity shall assess whether there is objective evidence of impairment. The entity shall recognize an impairment loss in profit and loss immediately.

e. Derecognition of Financial Asset

The entity shall derecognize a financial asset when the contractual rights to the cash flows from the financial asset expire or are settled and/or the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset.

f. Derecognition of Financial Liability

The entity shall derecognize a financial liability only when it is extinguished, that is, when the obligation per contract is discharged, is cancelled or has expired.

g. Functional and Presentation Currency

The financial statements are presented in Philippine peso, which is the Company's functional currency. All Amounts are rounded to the nearest Philippine peso, except when otherwise indicated.

2.3 Cash and Cash Equivalents

Cash and Cash equivalents include cash on hand, demand deposits, and other short-term, highly liquid debt instruments that are readily convertible to known amounts of cash with original maturities of three months or less and that are subject to an insignificant risk of change in value.

2.4 Property, Plant and Equipment

Property and Equipment are measured at historical cost less any accumulated depreciation and any accumulated impairment losses. Historical cost includes the purchase price and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The entity adds to the carrying amount of property and equipment the cost of replacing parts of such an item when the cost is incurred if the replacement part is expected to provide incremental future benefits to the entity. All other repairs and maintenance are charged to profit and loss during the period in which they are incurred.

Land, if any, is not depreciated. Depreciation on other assets is charged so as to allocate cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

	Useful Life in Years
Office equipment	8
Furniture and fixtures	8

2.5 Trade and Other Payables

Trade Payable is an amount billed to the entity by its suppliers of goods, services consumed by the entity in the ordinary course of its business. It is initially recognized at the transaction price and subsequently measured at amortized cost using the effective interest method.

2.6 Equity

a. Share Equity

Share Equity is measured at par for all shares issued and paid.

b. Retained Earnings

Retained earnings consist of accumulated profits less any amount distributed to the shareholders. There are cases, when a percentage of Retained Earnings are appropriated for expansion or for covering possible losses or other contingencies in accordance with Section 42 of the Corporation Code. Appropriated Retained Earnings are not available for dividend distribution.

2.7 Revenue and Expense Recognition

Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, returns and value added tax. It is recognized to the extent that is probable that the economic benefits will flow to the entity and the amount of revenue can be reliably measured. Sales of goods are recognized as revenue when the products/goods are delivered to the customer and there is no unfulfilled obligation that could affect the customers acceptance of the products. Service income is recognized upon rendering of service to the customer.

Costs and Expenses are cost of operation that the entity incurs (paid or payable) to generate revenue.

2.8 Income Tax

The Corporation accounts for income taxes using the taxes payable method. Income tax is computed in accordance with the applicable provisions of the National Internal Revenue Code of the Philippines, as amended, using itemized deductions.

A current tax liability is recognized for the amount of income tax payable on the taxable profit for the current and prior periods. If income tax payments exceed the amount payable, the excess is recognized as a current tax asset.

Current tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted as of the reporting date.

2.9 Related Party Disclosures

The preparation of the Corporation's financial statements in conformity with Financial Reporting Framework in reference to the Philippine Financial Reporting Standards requires management to make estimates and assumptions that affect the amount reported in the Corporation's financial statements and accompanying notes. The estimates and assumptions used on the Corporation's financial statements are based upon management's evaluation of relevant facts and circumstances as of the date of the Corporation's financial statements. Actual results could differ from such estimates, judgments and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.10 Transfer Pricing Documentation

On December 18, 2020, the Bureau of Internal Revenue issued Revenue Regulations (RR) No. 34-2020 which prescribes the guidelines and procedures for the submission of BIR Form No. 1709, Transfer Pricing Documentation (TPD) and other supporting documents. STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. is not covered under Section 2 of 34-2020 and also not covered by the requirements and procedures for related party transactions under this RR.

3. FINANCIAL INSTRUMENTS AND RELATED RISKS

The Corporation's financial instruments consist mainly of cash and cash equivalents, trade and other receivables, trade and other payables, and other current financial liabilities.

The Corporation is exposed to credit risk arising primarily from its trade receivables and to liquidity risk in the normal course of business. Management monitors these risks on an ongoing basis and ensures that sufficient resources are available to meet the Corporation's obligations as they fall due.

The Corporation does not engage in complex financial instruments or speculative transactions.

4. CASH AND CASH EQUIVALENTS

This account consists of the following:

Account Title	2025
Cash in Bank	1,841,650
Petty Cash Fund	75,000
Total	1,916,650

Cash and cash equivalents include cash on hand, cash in bank, demand deposits, and petty cash, which are readily available for use by the Corporation.

4. PROPERTY & EQUIPMENT

This account consists of the following:

AT COST	Economic Life	Acquisition/ Depreciation	AT COST 12/31/25
Office equipment	8 Yrs	70,000	70,000
Furniture and fixtures	8 Yrs	50,000	50,000
Total		120,000	120,000
ACCUMULATED DEPRECIATION			
Office equipment	8 Yrs	(7,000)	(7,000)
Furniture and fixtures	8 Yrs	(5,000)	(5,000)
Total		(12,000)	(12,000)
NET			
Office equipment	8 Yrs	63,000	63,000
Furniture and fixtures	8 Yrs	45,000	45,000
Total		108,000	108,000

The carrying amounts of property and equipment approximate their fair values. Depreciation is allocated to cost of sales or administrative and operating expenses, depending on the nature and use of the related assets.

6. CURRENT LIABILITIES

This account consists of the following:

Account Title	2025
Income Tax Payable	17,820
VAT Payable	37,074
Accrued Expenses	23,478
Total	78,372

Income tax payable represents the income tax due for the year, computed at 20% on net taxable income, net of creditable income tax, pursuant to National Internal Revenue Code (NIRC), as amended. The balance is due and payable on or before April 15, 2026.

VAT payable represents the excess of output VAT on sales over input VAT on purchases, equivalent to twelve percent (12%) of taxable sales and purchases. This is due and payable on or before January 25, 2026.

7. CAPITAL STOCK

	2025
Authorized Share Capital	7,500,000
Subscribed Share Capital	7,500,000
Paid up (No. of Shares)	18,750
Paid up Capital	1,875,000
Par Value	100

The STRATEGIC CAMPAIGN ANALYSTS LEADING ELECTIONS WITH UNBIASED POLLS INC. has an authorized capital stock of Php 7,500,000.00 divided into 75,000 shares with a par value of Php100.00.

8. RETAINED EARNINGS

Retained Earnings consists of the following:

PARTICULARS	2025
Unappropriated retained earnings	71,278
Appropriated retained earnings	-
RETAINED EARNINGS	71,278

Unappropriated retained earnings consist of any portion of Corporation earnings that are not classified as appropriated retained earnings. Unappropriated retained earnings cannot be allocated for a specific purpose, such as factory construction or marketing. They are generally passed on to shareholders in the form of dividends.

9. REVENUE

This account refers to fees for services rendered during the year amounting to P1,830,357 and P0 for December 31, 2025, respectively. Revenues are either on account or cash.

10. COST OF SERVICES

This account consists of the following:

PARTICULARS	2025
Direct Materials	376,362
Rental	515,872
COST OF SERVICES	892,234

11. ADMINISTRATIVE AND OPERATING EXPENSES

This account consists of the following:

ACCOUNT TITLE	2025
Light and Water	38,760

Communication	18,756
Rental Expense	386,904
Supplies	22,060
Fuel and Oil	12,657
Transportation & Travel	35,273
Representation	8,146
Repairs and Maintenance	13,154
Professional Fees	90,000
Advertising	78,166
Research and Development	124,000
Depreciation Expense	12,000
Miscellaneous Expenses	9,151
Total	849,026

12. INCOME TAXES

The reconciliation of the provision for income tax computed at statutory income tax rate to the provision for income tax as shown in the statements of income for the year ended December 31, 2025 are as follows:

Account Title	2025
Net taxable income	89,098
Provision for income tax computed at statutory income tax rate	20%
Provision for income tax	17,820

Revenue Regulation (RR) No. 5-2021, was issued by the Bureau of Internal Revenue on April 8, 2021 in relation to Section 21 of Republic Act No. (RA) 11534 or the "Corporate Recovery and Tax Incentives for Enterprises Act (CREATE). This regulation is promulgated to implement the new income tax rates on the regular income of corporations, on certain passive income and additional deductions of persons engaged in business or practice of profession as provided for in CREATE Law.

aaa. MINIMUM CORPORATE INCOME TAX

Pursuant to Section 27 (E)[1] of the National Internal Revenue Code, as amended, "A minimum corporate income tax statutory rate of two (2%) of the gross income as of the end of the taxable year, as defined herein, is hereby imposed on a corporation taxable under this Title, beginning on the fourth taxable year immediately following the year in which such corporation commenced its business operations, when the minimum income tax is greater than the tax computed under Revenue Regulation (RR) No. 5-2021 for the taxable year."

The income tax due on the Corporation is computed based on the Normal Income Tax, being greater than the Minimum Corporate Income Tax.

- nothing follows -