

Your BIR AFS eSubmission uploads were received

eafs@bir.gov.ph <eafs@bir.gov.ph>

Thu 12/15/2022 9:15 PM

To: Brian Alfonso <balfonso@oac.com.ph>

Cc: Brian Alfonso <balfonso@oac.com.ph>

Hi ORIENTAL ASSURANCE CORPORATION,

Valid files

- EAFS000798742AFSTY122021.pdf
- EAFS000798742ITRTY122021.pdf

Invalid file

- <None>

Transaction Code: **AFS-0-98DHGBK50AL8D9CGEMYMST33S06CBBCC6B**

Submission Date/Time: **Dec 16, 2022 04:55 PM**

Company TIN: **000-798-742**

Please be reminded that you accepted the terms and conditions for the use of this portal and expressly agree, warrant and certify that:

- The submitted forms, documents and attachments are complete, truthful and correct based on the *personal knowledge and the same are from authentic records*;
- The submission is without prejudice to the right of the BIR to require additional document, if any, for completion and verification purposes;
- The hard copies of the documents submitted through this facility shall be submitted when required by the BIR in the event of audit/investigation and/or for any other legal purpose.

This is a system-generated e-mail. Please do not reply.

=====
DISCLAIMER
=====

This email and its attachments may be confidential and are intended solely for the use of the individual or entity to whom it is addressed.

If you are not the intended recipient of this email and its attachments, you must take no action based upon them, nor must you disseminate, distribute or copy this e-mail. Please contact the sender immediately if you believe you have received this email in error.

E-mail transmission cannot be guaranteed to be secure or error-free. The recipient should check this email and any attachments for the presence of

ORIENTAL ASSURANCE CORPORATION

**INDEX TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULES
AUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2021**

Financial Statements

Statement of Management's Responsibility for Financial Statements for the years ended
December 31, 2021 and 2020

Independent Auditors' Report dated October 17, 2022

Statement of Financial Position as at December 31, 2021 and 2020

Statement of Comprehensive Income for the years ended December 31, 2021 and 2020

Statement of Changes in Equity for the years ended December 31, 2021 and 2020

Statement of Cash Flows for the years ended December 31, 2021 and 2020

Notes to Financial Statements for the years ended December 31, 2021 and 2020

Supplementary Schedules

Independent Auditors' Supplemental Written Statement (in compliance with the Revised SRC Rule 68)
dated October 17, 2022

Independent Auditors' Report on Supplementary Schedules dated October 17, 2022

A. Reconciliation of retained earnings available for dividend declaration as at December 31, 2021





ORIENTAL ASSURANCE CORPORATION

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of **ORIENTAL ASSURANCE CORPORATION** (the "Company") is responsible for the preparation and fair presentation of the financial statements including the schedules attached therein, for the period ended December 31, 2021, 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.

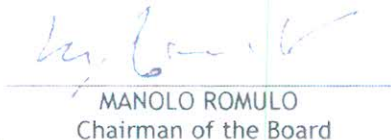
The Board of Directors are responsible for overseeing the Company's financial reporting process.

The Board of Directors review and approve the financial statements including the schedules attached therein and submits the same to the partners or members.

Roxas Cruz Tagle and Co., the independent auditor appointed by the directors, has audited the financial statements of the Company in accordance with Philippine Standards on Auditing, and in its report to the members, has expressed its opinion on the fairness of presentation upon completion of such audit.



DOMINGO N. COTOCO
Chief Executive Officer/
President



MANOLO ROMULO
Chairman of the Board



GWENY LYNN HAZEL U. COTOCO
Chief Financial Officer/
Treasurer

Signed this 17th day of October, 2022.

