

ANNEX "E4"

COMPARISON AND DISCUSSION ON THE RESTATEMENT OF ACCOUNTS

The following accounts on 31 December 2021 have been reclassified to conform with the financial statement presentation:

Reclassified From	Reclassified To	Amount
Advances to a related party (under receivables)	Advances to a related party	P164,867.00
Advances to contractors (under receivables)	Advances to contractors	P55,941,787.00
Advances from stockholders (presented under noncurrent liabilities)	Advances from stockholders (presented under current liabilities)	P218,218,718.00

On 27 December 2022, the Board of Directors approved the re-issuance of the financial statements for the year ended 31 December 2021 to correct the previously issued financial statements due to the reclassification of advances from stockholders from noncurrent liabilities to current liabilities. The re-issuance did not affect the financial position and operations of the Company.