STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Management of Intercontinental Broadcasting Corporation is responsible for the preparation of the financial statements, including schedules attached therein, for the years ended December 31, 2025 and 2024 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 IBC-13's ability to continue as going concern, disclosing, as applicable matters related to going concern, basis of accounting unless Management either intends to liquidate the IBC-13 or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the IBC-13'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 stakeholders and other users.

The Commission on Audit has examined the financial statements of the IBC-13 in accordance with the International Standards of Supreme Audit institutions, and in its reports to the Board of Directors, has expressed its opinion on the Fairness of Presentation upon completion of such audit.

NOEL M. MALAYA
Chairman of the Board

JOSE C. POLICARPIO JR.
President and CEO

CORAZON C. REBOROSO
General Manager

Signed this 26th day of May 2026