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LIMBE THE 3RD MAY, 2025.

**CERTIFICATE OF THE REGULARITY OF THE ANNUAL ACCOUNTS OF
GOOFIRM FOUNDATION
BP .. LIMBE**

As part of the assignment to prepare the annual accounts entrusted to me by

GOOFIRM FOUNDATION

For the period from January 1 to December 31, 2024 and in accordance with our agreements, I carried out the due diligence provided for by the standards defined by the National Order of Chartered Accountants of Cameroon (ONECCA).

At the end of our work, which does not constitute a certification mission within the meaning of generally accepted Accounting standards, we did not find any element calling into question the consistency, regularity and likelihood of the financial statements as of December 31, 2024.

GOOFIRM FOUNDATION accounting statistic is **Summarized in the attached Financial and Income Statements as of December 31, 2024**

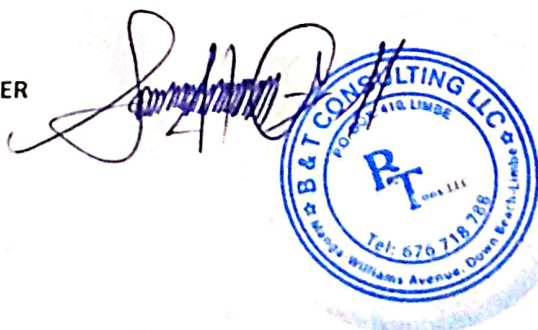
is characterized in particular by the following data:

TURNOVER = 11,287,794

TOTAL BALANCE SHEET = 5,229,752

ACCOUNTING RESULT = 16,500

SENIOR PARTNER
OF THE FIRM



3
GOOFIRM FOUNDATION

BALANCE SHEET AS AT DECEMBER 31, 2024

ASSETS	Note	12/31/2024			12/31/2023
		Gross	Depr./Prov.	Net	Net
		Frs cfa	Frs cfa	Frs cfa	Frs cfa
Intangible fixed assets		-	-	-	-
Research and development expenses		-	-	-	-
Patents, licenses, software		-	-	-	-
Goodwill		-	-	-	-
Other intangible fixed assets		-	-	-	-
Tangible fixed assets		2,810,835	281,084	2,529,752	2,810,835
Lands		-	-	-	-
Buildings		-	-	-	-
Fittings, fixtures and installations		-	-	-	-
Equipment, furniture and biological	1	2,810,835	281,084	2,529,752	2,810,835
Transport equipment		-	-	-	-
Advances and payment on accounts for		-	-	-	-
Financial fixed assets		-	-	-	-
Investment in Shares		-	-	-	-
Other financial fixed assets		-	-	-	-
TOTAL FIXED ASSETS		2,810,835	281,084	2,529,752	2,810,835
OOA current assets		-	-	-	-
Stocks and items in process		-	-	-	-
Debts and assimilated application		-	-	-	-
Suppliers' advances and payment on a/c		-	-	-	-
Customers		-	-	-	-
Other debtors		-	-	-	-
TOTAL CURRENT ASSETS		-	-	-	-
Cash in transit and cheque awaiting collections		-	-	-	-
Cash & Cash Equivalents	2	2,700,000	-	2,700,000	3,000,000
TOTAL CASH-ASSETS		2,700,000	-	2,700,000	3,000,000
Exchange differences-loss					
GENERAL TOTAL		5,510,835	281,084	5,229,752	5,810,835

GOOFIRM FOUNDATION			
BALANCE SHEET AS AT DECEMBER 31, 2024			
LIABILITIES	Note	12/31/2024	12/31/2023
		Frs cfa	Frs cfa
Capital			
Share capital, called up and paid		1,000,000	1,000,000
Premiums related to share capital		-	-
Revaluation Surplus		-	-
Legal Reserves		-	-
Retained Earnings		15,000	3,255
Profit or (Loss) for the period		16,500	92,528
Investment grants and subsidies		-	-
Regulated provisions		-	-
TOTAL STAKEHOLDERS EQUITY		1,031,500	1,095,783
Loans and related financial debts		-	-
Leasing and assimilated debts		-	-
Provisions for risk and expenses		-	-
TOTAL FINANCIAL DEBTS		-	-
TOTAL PERMANENT RESOURCES		1,031,500	1,095,783
debts and assimilated resources		-	-
Customers, advances on received		-	-
Operating expenses	3	3,597,309	3,801,552
Fiscal and social debts		-	-
Stakeholders current a/c		600,842	913,500
Other Creditors		-	-
Provisioned risks		-	-
TOTAL CURRENT LIABILITIES		4,198,151	4,715,052
Banks, discounting credits		-	-
Banks, financial establishments and cash advances		-	-
TOTAL CASH LIABILITIES		-	-
Exchange Difference-gain		-	-
GENERAL TOTAL		5,229,651	5,810,835

GOOFIRM FOUNDATION

INCOME STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2024

	Note N°	31/12/2024 Frs cfa	31/12/2022 Frs cfa
OPERATING ACTIVITIES			
Internal Contributions	4	11,287,895	15,359,075
Less : Purchases of raw materials		-	-
Variation in Stocks		-	-
Gross margin on merchandise		11,287,895	15,359,075
Investment with Assets		-	-
Works and services sold		-	-
Accessory Products		-	-
Turnover		11,287,895	15,359,075
Production stocked		-	-
Variation in stock of raw materials and supplies		-	-
Other purchases (office equipment, office renovations, personnel uniforms)	5	4,593,041	3,209,228
Variation in stock of Other purchases		-	-
Transport	6	-	-
External services (consultancy, office rentals, workshops, car rentals, conferences)	6	3,294,865	9,134,475
Taxes and levies	7	-	-
Other expenses		-	247,500
Value added	8	3,399,959	2,767,872
Personnel expenses		3,383,489	2,675,344
Gross operating margin		16,500	92,528
Depreciation and provisions written back		-	-
Allowance for depreciation and provisions		-	-
Operating profit or (loss)		16,500	92,528
FINANCIAL ACTIVITY			
Financial expenses		-	-
Financial Provision		-	-
Exchange losses		-	-
Financial profit:(Loss)		-	-
Profit/(loss) ordinary activities		16,500	92,528
OUTSIDE ORDINARY ACTIVITIES			
TOTAL OUTSIDE ORDINARY ACTIVITIES		-	-
Profit/(loss) outside ordinary activities		-	-
Workers participation		-	-
Company income tax		-	-
TOTAL WORKERS PARTICIPATION AND INCOME TAX		-	-
Net profit/(Loss) for the period		16,500	92,528

GOOFIRM FOUNDATION

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2024

	12/31/2024	12/31/2022
	Frs CFA	Frs CFA
Cash flow from Operating Activities		
Net Profit/ (Loss) before taxes	16,500	92,528
Adjustments to reconcile net income		
Net cash from operating activities:		
Add Depreciation	-	-
Gain on sale of property and equipment	-	-
Changes in operating assets and liabilities(Working Capital)		
Accounts receivable	-	-
Accounts payable	- 516,901	2,020,907
Short Term Payables	-	-
Net Cash or cash equivalent from Operating Activities	- 500,401	2,113,435
Cash flow from Investing Activities		
Acquisition of other non-current assets	-	-
Proceeds on sales of fixed assets	-	-
Acquisition of financial assets	-	-
Net Cash from Investing Activities	-	-
Cash flow from Financing Activities		
Proceeds from issue of partners' capital	-	-
Loan repayment	-	-
Net Cash Used from Financing Activities	-	-
Net Change in Cash and Cash Equivalents	- 500,401	2,113,435
Cash and Cash Equivalents at Beginning of the year	3,000,000	2,875,250
Cash and Cash Equivalents at End of the year	<u>2,499,599</u>	<u>4,988,685</u>

		C O S T				D E P R E C I A T I O N			
	Balance 1/1/2022 Frs Cfa	Additions for the year Frs Cfa	Disposals & Transfers Frs Cfa	Total at 31/12/2023 Frs Cfa	Balance 1/1/2022 Frs Cfa	Charge for the year Frs Cfa	Dispos Trans Frs	Total at 31/12/2023 Frs Cfa	Net Book Value Frs Cfa
Land	-	-	-	-	-	-	-	-	-
BUILDINGS									
Commercial Buildings	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
INSTALLATIONS ,FITTINGS & FIXTURES									
Installations	-	-	-	-	-	-	-	-	-
Generator	-	-	-	-	-	-	-	-	-
Air conditioner	-	-	-	-	-	-	-	-	-
Fixtures & Fittings	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
EQUIPMENT									
Office Furniture & Equipment	2,810,835	-	-	2,810,835	-	281,084	-	281,084	2,529,752
Other Equipment	-	-	-	-	-	-	-	-	-
Computers Equipment	-	-	-	-	-	-	-	-	-
Light Equipment	-	-	-	-	-	-	-	-	-
	2,810,835	-	-	2,810,835	-	281,084	-	281,084	2,529,752
TRANSPORT EQUIPMENT									
Transport Equipment	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL FIXED ASSETS	2,810,835	-	-	2,810,835	-	281,084	-	281,084	2,529,752

	GOOFIRM FOUNDATION			
	NOTES TO THE FINANCIAL STATEMENTS (Cont'd)			
			2024	2023
			Frs CFA	Frs CFA
				-
	CASH ON HAND			-
2	Cash & Cash Equivalents		2,700,000	3,000,000.00
				-
	Total		2,700,000	3,000,000
				-
	CAPITAL			
	Authorized, issued and fully paid:	N° of		
		Shares	Frs cfa	Frs cfa
		100	1,000,000	1,000,000
		100	1,000,000	1,000,000
3	TRADES SUPPLIERS			-
	OPERATING EXPENSES		3,597,309	3,801,552
	Total		3,597,309	3,801,552
4	OUTPUT SOLD			
	Internal Contributions		11,287,895	15,359,075
	Other income		-	-
	Total		11,287,895	15,359,075
5	OTHER PURCHASES			
	Fuel & Consumables.		4,469,041	-
	Electricity		24,000	3,209,228
	other materials		-	-
	Total		4,493,041	3,209,228
6	EXTERNAL SERVICES			
	Logistics		81,665	1,861,975
	Projects, events & Outreach		3,053,200	7,197,500
	Accounting and Legal Services		100,000	-
	Training & Development		160,000	75,000
	Total		3,394,855	9,134,475
7	OTHER EXPENSES			
	Other Operating Expenses		-	247,500
			-	247,500
8	PERSONNEL EXPENSES			
	Salary and Wages		2,620,000	2,505,000
	NSIF		763,489	170,344
	Total		3,383,489	2,675,344