



B & T CONSULTING LLC.
CHARTERED ACCOUNTANTS & MANAGEMENT CONSULTANTS
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LIMBE THE 09TH JANUARY, 2026.

**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, 2025 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, 2025.

GOOFIRM FOUNDATION accounting statistic is Summarized in the attached Financial and Income Statements as of December 31, 2025.

is characterized in particular by the following data:

TURNOVER	= 9,221,200
TOTAL BALANCE SHEET	= 2,043,047
ACCOUNTING RESULT	= 19,254

TAZIFOR E. GABRIEL
B & T CONSULTING LLC

SENIOR PARTNER
OF THE FIRM



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GOOFIRM FOUNDATION

BALANCE SHEET AS AT DECEMBER 31, 2025

ASSETS	Note	12/31/2025			12/31/2024
		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		2,529,752	505,950	2,023,802	2,529,752
Lands		-	-	-	-
Buildings		-	-	-	-
Fittings, fixtures and installations		-	-	-	-
Equipment, furniture and biological	1	2,529,752	505,950	2,023,802	2,529,752
Transport equipment		-	-	-	-
Advances and payment on accounts for		-	-	-	-
Financial fixed assets		-	-	-	-
Investment in Shares		-	-	-	-
Other financial fixed assets		-	-	-	-
TOTAL FIXED ASSETS		2,529,752	505,950	2,023,802	2,529,752
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	19,245	-	19,245	2,700,000
TOTAL CASH-ASSETS		19,245	-	19,245	3,000,000
Exchange differences-loss		-	-	-	-
GENERAL TOTAL		2,548,997	505,950	2,043,047	5,529,752



GOOFIRM FOUNDATION

BALANCE SHEET AS AT DECEMBER 31, 2025

LIABILITIES	Note	12/31/2025	12/31/2024
		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		30,000	15,000
Profit or (Loss) for the period		19,254	15,000
Investment grants and subsidies		-	-
Regulated provisions		-	-
TOTAL SHAREHOLDERS EQUITY		1,049,254	1,030,000
Loans and related financial debts		-	-
Leasing and assimilated debts		-	-
Provisions for risk and expenses		-	-
TOTAL FINANCIAL DEBTS		-	-
TOTAL PERMANENT RESOURCES		1,049,254	1,030,000
debts and assimilated resources		-	-
Customers, advances on received		-	-
Operating suppliers	3	-	-
Fiscal and social debts		-	-
Stake holders current a/c		600,842	600,842
Other Creditors		392,951	1,286,860
Provisioned risks		-	-
TOTAL CURRENT LIABILITIES		993,793	1,887,702
Banks, discounting credits		-	-
Banks, financial establishments and cash advances		-	-
TOTAL CASH LIABILITIES		-	-
Exchange Difference-gain		-	-
GENERAL TOTAL		2,043,047	2,917,702



GOOFIRM FOUNDATION
INCOME STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2025

	Note N°	31/12/2025 Frs cfa	31/12/2024 Frs cfa
OPERATING ACTIVITIES			
Internal Contributions	4	9,221,200	11,287,794
Less : Purchases of raw materials		-	-
Variation in Stocks		-	-
Gross margin on merchandise		9,221,200	11,287,794
Investment with Assets		-	-
Works and services sold		-	-
Accessory Products		-	-
Turnover		9,221,200	11,287,794
Production stocked		-	-
Variation in stock of raw materials and supplies		-	-
Other purchases	5	1,684,240	4,594,541
Variation in stock of Other purchases		-	-
Transport		-	-
External services	6	2,057,920	3,294,865
Taxes and levies		-	-
Other expenses	7	2,500	-
Value added		5,476,540	3,398,388
Personnel expenses	8	5,457,286	3,383,388
Gross operating margin		19,254	15,000
Depreciation and provisions written back		-	-
Allowance for depreciation and provisions		-	-
Operating profit or (loss)		19,254	15,000
FINANCIAL ACTIVITY			
Financial expenses		-	-
Financial Provision		-	-
Exchange losses		-	-
Financial profit:(Loss)		-	-
Profit/(loss) ordinary activities		19,254	15,000
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		19,254	15,000



GOOFIRM FOUNDATION

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2025

	12/31/2025 Frs CFA	12/31/2024 Frs CFA
Cash flow from Operating Activities		
Net Profit/ (Loss) before taxes	19,254	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	-	-
Short Term Payables	-	-
Net Cash or cash equivalent from Operating Activities	19,254	92,528
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	19,254	92,528
Cash and Cash Equivalents at Beginning of the year	387,950	2,875,250
Cash and Cash Equivalents at End of the year	<u>407,204</u>	<u>2,967,778</u>



GOOFIRM FOUNDATION

SCHEDULE 1

TANGIBLE FIXED ASSETS AND DEPRECIATION

	C O S T			D E P R E C I A T I O N			Net Book Value Frs Cfa
	Balance 1/1/2024 Frs Cfa	Additions for the year Frs Cfa	Disposals & Transfers Frs Cfa	Total at 31/12/2025 Frs Cfa	Balance 1/1/2024 Frs Cfa	Charge for the year Frs Cfa	Total at 31/12/2025 Frs Cfa
Land	-	-	-	-	-	-	-
BUILDINGS							
Commercial Buildings	-	-	-	-	-	-	-
INSTALLATIONS, FITTINGS & FIXTURES							
Installations	-	-	-	-	-	-	-
Generator	-	-	-	-	-	-	-
Air conditioner	-	-	-	-	-	-	-
Fixtures & Fittings	-	-	-	-	-	-	-
EQUIPMENT							
Office Furniture & Equipment	2,529,752	-	-	2,529,752	-	252,975	252,975
Other Equipment	-	-	-	-	-	-	-
Computers Equipment	-	-	-	-	-	-	-
Light Equipment	2,529,752	-	-	2,529,752	-	252,975	2,276,777
TRANSPORT EQUIPMENT							
Transport Equipment	-	-	-	-	-	-	-
TOTAL FIXED ASSETS	2,529,752	-	-	2,529,752	-	252,975	2,276,777



GOOFIRM FOUNDATION			
NOTES TO THE FINANCIAL STATEMENTS (Cont'd)			
		2025	2024
		Frs CFA	Frs CFA
			-
			-
	CASH ON HAND		
2	Cash & Cash Equivalents	19,245	2,700,000
			-
	Total	19,245	2,700,000
			-
	CAPITAL		
	Authorised, issued and fully paid:	N° of	
		Shares	
		Frs cfa	Frs cfa
		100	1,000,000
		100	1,000,000
			-
3	TRADES SUPPLIERS		
	STAKE HOLDERS ACCOUNT	600,842	600,842
	Total	600,842	600,842
4	OUTPUT SOLD		
	Internal Contributions	9,221,200	11,287,794
	Other income	-	-
	Total	9,221,200	11,287,794
5	OTHER PURCHASES		
	Fuel & Consumables.	-	-
	Utilities & Maintenance	1,684,240	4,594,541
	other materials	-	-
	Total	1,684,240	4,594,541
6	EXTERNAL SERVICES		
	Logistics	923,770	81,665
	Projects, events & Outreach	1,094,150	3,053,200
	Accounting and Legal Services	-	-
	Training & Development	40,000	160,000
	Total	2,057,920	3,294,865
7	OTHER EXPENSES		
	Other Operating Expenses	2,500	-
		2,500	-
8	PERSONNEL EXPENSES		
	Salary and Wages	5,189,300	2,620,000
	NSIF	267,986	763,388
	Total	5,457,286	3,383,388

