

SHARE PURCHASE AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This SHARE PURCHASE AGREEMENT (the “**Agreement**”), dated this 5th day of December 2024 is made and executed by and between:

TIGER RESORT ASIA LIMITED, a corporation duly organized and validly existing under the laws of Hong Kong, with principal office at Unit 1402-03A, 14/F, AIA Tower, 183 Electric Road, North Point, Hong Kong, represented by its Authorized Representative, Mr. Kenji Sugiyama, hereinafter referred to as the “**Seller**”.

-and-

PREMIUMLANDS CORP., a corporation duly organized and validly existing under the laws of the Philippines, with principal office at PMI Tower, Pablo Ocampo Sr. Extension, Makati City, Metro Manila, Philippines, represented by its President, Mr. Noel Jesus P. Santiago, hereinafter referred to as the “**Buyer**”.

(Referred to in this Agreement as a “Party” and, collectively, as the “Parties”)

WITNESSETH, That:

WHEREAS, the Seller is the registered, beneficial, and legal owner of Two Hundred Million (200,000,000) common shares (the “Sale Shares”) of Asiabest Group International, Inc. (“ABG”), a company duly registered under the laws of the Philippines and listed with The Philippine Stock Exchange, Inc.;

WHEREAS, the Seller has offered to SELL, TRANSFER, ASSIGN and CONVEY its rights, title and interest in and to the Sale Shares to the Buyer;

WHEREAS, the Buyer is part of and represents a consortium or a group of investors which includes INDUSTRY HOLDINGS AND DEVELOPMENT CORPORATION;

WHEREAS, the Buyer agrees to purchase and acquire the Sale Shares subject to and on the terms and conditions herein contained;

NOW, THEREFORE, for and in consideration of the foregoing and subject to the terms and conditions set forth below, the parties hereto agree as follows:

ARTICLE 1 DEFINITIONS, INTERPRETATIONS AND CONSTRUCTION

1.01. Definitions

Unless the context requires otherwise in this Agreement (including the Recitals and Schedules hereto):

“**ABG**” means Asiabest Group International, Inc.;

“**Business Day**” means a day other than Saturday, Sunday, and public holidays on which commercial banks are generally open for the transaction of business in Makati City;

“**Claim/s**” means any legal actions, suits, proceedings, claims, complaints, investigations, disputes, as well as litigation, prosecution, mediation, arbitration or enquiry;

“**Closing Conditions**” shall have the meaning ascribed to it in Article 4;

“**Closing Date**” means the date of the execution of the special block sale contemplated under this Agreement, which shall not be later than (i) sixty days (60) calendar days from the signing of this Agreement, or such other date as may be mutually agreed between the Parties;

“**Governmental Authority**” means the Government of the Republic of the Philippines, or any political subdivision or agency thereof, and any entity exercising executive, legislative, judicial, regulatory, or administrative functions of or pertaining to the said government, and any national agency or body vested with jurisdiction or authority over any Person;

“**Indebtedness**” means, with respect to ABG, (i) all indebtedness or other obligations of ABG for borrowed money or for the deferred purchase price of property or services or for leases and similar arrangements, (ii) all indebtedness or other obligations of any other person, the payment or collection of which is guaranteed by ABG (except by reason of endorsement for collection in the ordinary course of business) or in respect of which ABG is liable, contingently or otherwise, including without limitation, any agreement to purchase, to provide funds for payment, to supply funds to or otherwise invest in such person, and (iii) capitalized lease obligations of ABG;

“**Last Accounting Date**” means 31 December 2023;

“**Liabilities**” shall have the meaning ascribed to it in Section 8.01.15;

“**Law**” means (i) any statute, decree, constitution, regulation, rule, order, or any directive of any Governmental Authority, (ii) any treaty, pact, compact or other agreement to which any Governmental Authority is a signatory or party, (iii) any judicial or administrative interpretation or application of any Law described in clause (i) or (ii) above, and (iv) any amendment or revision of any Law described in clause (i), (ii) or (iii) above;

“Lien ” means, with respect to any person, any existing or future lien, pledge, mortgage, charge, hypothecation, encumbrance, title retention, or other security or preferential arrangement on or with respect to any asset or revenue of such Person;

“Long Stop Date” shall have the meaning ascribed to it in Section 4.06;

“Orders” shall have the meaning ascribed to it in Section 8.01.02;

“Permits” shall have the meaning ascribed to it in Section 8.01.06;

“PFRS” means the Philippine Financial Reporting Standards;

“PSE ” means The Philippine Stock Exchange, Inc.;

“Philippines ” means the Republic of the Philippines;

“Purchase Price ” shall have the meaning ascribed to it in Article 3;

“Sale Shares ” shall mean the Two Hundred Million (200,000,000) ABG Listed Common Shares owned by the Seller intended to be sold to the Buyer;

“SEC” means the Securities and Exchange Commission of the Philippines;

“Surviving Provisions” means Sections 1.01, 1.02, 10, 11, 12.01, 12.02, 12.05 to 12.12 of this Agreement;

“Tender Offer” shall have the meaning ascribed to it in Section 4.02;

“Transaction Documents” means this Agreement, as may be subsequently amended as herein provided, and such term shall include all agreements related, connected, antecedent, supplemental, consequential, or amendments to this Agreement, including the schedules, annexes, exhibits, and supplements to all of the foregoing, and any other document that may be executed and/or delivered in accordance with, or pursuant to, this Agreement.

1.02 Interpretations and Construction.

1.02.01 Unless the context requires otherwise, words importing the singular include the plural and *vice versa* and words importing a gender include every gender.

1.02.02 References to statutory provisions shall be construed as references to those provisions as amended or re-enacted or as their application is modified by other provisions (whether before or after the date hereof) from time to time and shall include any provision of which they are re-enactments (whether with or without modification).

1.02.03 Save where the contrary is indicated, any reference herein to this Agreement, any Transaction Documents or any other agreement or document shall be construed as a reference to this Agreement or, as the case may be, such Transaction Documents, other agreement or document as the same may have been, or may from time to time be (subject

to any restrictions therein), amended, varied, novated, supplemented, replaced or substituted.

1.02.04 References herein to “Articles”, “Schedules” and “Exhibits” are to be construed as references to the Articles, Schedules and Exhibits of and to this Agreement, unless the context requires otherwise. The Schedules and Exhibits attached to this Agreement shall form integral parts hereof.

1.02.05 The expression “Seller” and “Buyer” shall, where the context permits, include their respective successors and permitted assigns.

1.02.06 The headings in this Agreement are inserted for convenience only and shall not affect the construction of this Agreement.

1.02.07 All accounting terms not specifically defined in this Agreement shall be construed in accordance with PFRS.

1.03 Schedules.

The following Schedules and Annexes attached to this Agreement shall form integral parts hereof:

Schedule I: ABG’s Pro-Forma Balance Sheet (31 October 2024)

Schedule II: Index of Due Diligence Documents

ARTICLE 2 SALE AND PURCHASE OF THE SALE SHARES

2.01 Upon the terms and subject to the conditions set forth in this Agreement, in consideration of the mutual rights and obligations of the Parties hereunder and relying on the warranties, undertakings and indemnities to and for the benefit of the Parties under this Agreement, the Seller hereby agree to sell, transfer, assign and convey absolutely and irrevocably to the Buyer, and the Buyer hereby agrees to purchase and accept from the Seller the Sale Shares free and clear of all Liens and with all attached and accrued rights, allocated as follows:

Shareholder	Number of Shares
Tiger Resort Asia Limited	200,000,000

at the Purchase Price described in Article 3 hereof, as full and final payment for the Sale Shares.

2.02 It is hereby understood that the sale and purchase of the Sale Shares shall be effective only upon the delivery of all, and not part of the Sale Shares.

ARTICLE 3 CONSIDERATION AND PAYMENT

The total consideration to be paid by the Buyer for the sale and purchase of the Sale Shares as agreed by the Parties shall be Philippine Pesos: Five Hundred Ten Million Four Hundred Thousand (PHP510,400,000.00) (the “**Purchase Price**”).

ARTICLE 4

CLOSING AND CLOSING CONDITIONS

The obligation of the Seller to sell the Sale Shares to the Buyer and the obligation of the Buyer to acquire the Sale Shares from the Seller are subject to the fulfillment (or waiver in writing, as the case may be, by the relevant benefiting Party) of the following conditions (the “**Closing Conditions**”) upon and following the signing of this Agreement, at or prior to Closing Date:

4.01 Disclosure

Subsequent to the signing of this Agreement, the Seller shall cause ABG to make the necessary disclosures relating to the signing of this Agreement.

4.02 Tender Offer by The Buyer

The Buyer shall conduct an offer to purchase the remaining outstanding capital stock of ABG (the “**Tender Offer**”) pursuant to Philippine Laws. The Buyer shall cause the preparation of the Tender Offer documents and other requirements as may be imposed by the relevant Philippine regulators.

4.03 Cooperation of the Seller

The Seller shall facilitate and cause ABG to render the necessary assistance in filing the necessary documents and reports, as well as the required corporate and regulatory approvals and the valuation of the Sale Shares, in order to effect the Tender Offer referred to in Section 4.02.

4.04 Conditions to Closing

4.04.01 The Seller shall deliver, or shall cause ABG to deliver, the following to the Buyer on or before the Closing Date:

- i. All corporate records relating to ABG or its business, including (a) ABG’s Certificate of Incorporation, Articles of Incorporation, By-Laws and the amendments thereto, if any; (b) signed Minutes of meetings of the board of directors and stockholders of ABG from the year 2021 up to the signing of this Agreement; (c) all other corporate records in the possession of the ABG’s Corporate Secretary;
- ii. Books of accounts, audited financial statements as of the Last Accounting Date and other financial and accounting books and records of ABG, including (a) bank statements of all bank accounts, (b) certificates of time deposit, (c) management accounts (including

balance sheets and cashflow statements), (d) bank reconciliation analysis between the management accounts and the latest bank statements, and (e) account analysis of other accounts payable and account receivable accounts;

- iii. The undated irrevocable letters of resignation of all the officers and members of the Board of Directors of ABG with the appropriate release, waiver and quitclaim for any claims arising from employment or as directors or officers;
- iv. Proof of termination of the (a) Service Agreement with Tiger Resort, Leisure and Entertainment, Inc., and (b) legal retainer agreement with Pacis and Reyes, both effective on the Closing Date;
- v. Certificates of good standing or no derogatory records issued by the PSE and SEC;
- vi. A certification by the President of ABG that (a) receivables from and payables to, related parties have been fully settled; (b) since the date of this Agreement, there shall have been no material adverse change in the business, affairs, prospects, operations, properties, assets or financial condition of ABG and (c) that there are no Claims at the time of closing; and
- vii. All necessary deeds, instruments and documents to effect the special block sale contemplated under this Agreement.

4.04.02 The Seller shall deliver, or cause ABG to deliver, the unaudited financial statements as of the end of the month preceding the Closing Date reflecting cash of not less than Philippines Pesos: Two Hundred Forty Three Million Five Hundred Thousand (Php 243,500,000.00). The unaudited financial statement shall be certified as correct and accurate by the Treasurer or Chief Finance Officer of ABG.

4.05 In the event that the Closing Conditions have not been fulfilled or waived by the relevant Party on or before six (6) months from the execution of this Agreement (or such other period as may be agreed by the Parties in writing) (the “**Long Stop Date**”), either Party may elect by written notice to the other Parties to terminate this Agreement with immediate effect save for the Surviving Provisions.

ARTICLE 5

CONDUCT OF BUSINESS PRIOR TO CLOSING

5.01 During the period commencing on the date of this Agreement and ending on the Closing Date, the Seller shall cause ABG to maintain and preserve its corporate existence, conduct its business and manage its assets and liabilities in accordance with customary business practices in compliance with all applicable Laws.

5.02 Additional Activities or Undertakings Prior to Closing Date

i. During the period commencing on the date of this Agreement and ending on the Closing Date, the Seller shall ensure that ABG shall not, without the prior written consent of the Buyer:

1. incur any Indebtedness, make any expenditure, assume, guarantee, endorse or otherwise become responsible for the obligations of any person, or make any loan or advance to any person;
2. issue, or grant any rights with respect to the issuance of, any shares of ABG's capital stock, or adjust, split, combine or reclassify any capital stock, or make, declare or pay any dividend or make any other distribution (except as otherwise provided in this Agreement) on, or redeem, purchase or otherwise acquire, any shares of its capital stock;
3. sell, transfer, mortgage, encumber or otherwise dispose of any of ABG's properties or assets or cancel, release or assign any indebtedness to any person;
4. amend ABG's articles of incorporation or by-laws;
5. pass a board of directors', committee or shareholders' resolution, except as necessary to comply with the provisions of this Agreement;
6. enter into any agreements, arrangements or obligations without the prior written consent of the Buyer;
7. amend or terminate a material agreement, arrangement or obligation to which ABG is a party; or
8. start litigation or arbitration proceedings.

ii. The Seller shall ensure that ABG will allow the Buyer and its agents and advisers access to, and to take copies of, the books and records of ABG including the corporate and accounting books and records, licenses, contracts and financial statements in the possession or control of ABG.

iii. The Seller shall not sell, transfer, mortgage, encumber or otherwise dispose of any of the Sale Shares.

ARTICLE 6

CLOSING DATE AND TRANSFER OF THE SALE SHARES

6.01 Deliverables at Closing

6.01.01 The Buyer shall deliver the certificate of its Corporate Secretary certifying to the resolutions adopted by the Board of Directors and Stockholders (if required) of the Buyer approving, confirming and ratifying the: (a) purchase of the Sale Shares; (b) execution, delivery and performance of this Agreement and the Transaction

Documents; and (c) authority of the representative/s signing this Agreement and Transaction Documents on behalf of the Buyer;

6.01.02 The Buyer shall deliver to the Seller a certificate signed under oath by its President or other authorized officer to the effect that all the relevant representations and warranties given by the Buyer are correct and valid as of the Closing Date, except for any representation, warranty, or disclosure expressly made applicable on a particular date; and

6.01.03 The Seller and the Buyer shall execute the necessary deeds, instructions and documents to effect transfer of the Sale Shares, via a special block sale thru the PSE in favor of the account/s of the Buyer.

6.01.04 Upon receipt of written notice/confirmation of the special block sale, payment for the Sale Shares shall be through direct settlement between the Seller and Buyer on the Closing Date. The Seller shall issue the corresponding acknowledgment receipt or official receipt of payment from the Buyer the Parties' brokers, in accordance with the rules of the Philippine Depository and Trust Corporation.

6.02 On the Closing Date, the Seller shall cause the resignation of all their nominee directors and officers in a series of meetings that shall be called for such purpose, and shall cooperate in the election of the nominee directors and officers of the Buyer.

6.03 For the avoidance of doubt, failure by the Seller or the Buyer to perform any of the closing activities set out in Articles 4 to 6 shall constitute a breach of its obligations under this Agreement and the Seller, in case of failure to perform by the Buyer, or the Buyer, in case of failure to perform by any of the Seller, shall not be under any obligation to complete and close the transactions contemplated by this Agreement; provided that failure by the Seller or the Buyer to complete such transactions due to any reason beyond its control, shall not constitute a breach of its obligations. For this purpose, any amounts paid by the Buyer and received by the Seller shall be returned by the Seller to the Buyer.

ARTICLE 7 POST-CLOSING RESPONSIBILITIES

7.01 The Seller shall cause ABG to deliver all other corporate and financial documents which may only be turned over upon completion of the transaction contemplated under this Agreement.

ARTICLE 8 COVENANTS, WAIVERS, REPRESENTATIONS AND WARRANTIES

8.01 Covenants, Representations and Warranties of the Seller

The Parties hereby agree that the Parties' respective representations and warranties under this Section are true and correct on Closing Date, and are with the same effect as though such representations and warranties have been made on and as of such date.

Except as disclosed to the Buyer and those matters which are of public knowledge and/or of public record, the Seller hereby represents and warrants to the Buyer that:

8.01.01 Corporate Existence and Power. ABG and Seller are juridical entities duly organized, validly existing, and in good standing under and by virtue of the laws of the Republic of the Philippines and Hong Kong, respectively; That ABG is registered and qualified to do business, and has the corporate power and authority to conduct its business as presently being conducted.

8.01.02 Authorization; No Contravention. The execution, delivery and performance of this Agreement and each of the other Transaction Documents and the transactions contemplated hereby and thereby, *with respect to ABG and Seller:* (i) have been duly authorized by all necessary corporate or other comparable action of each; (ii) do not contravene the terms of the Articles of Incorporation or the By-laws of each; *and with respect to the Seller:* (iii) do not violate (and will not violate with or without the passage of time or the giving of notice), conflict with or result in any breach or contravention of, or the creation of any Lien under, any material contractual obligation, or any material requirement of Law applicable to the Seller; (iv) do not violate any judgment, injunction, writ, award, decree or order of any nature (collectively, "**Orders**") of any Governmental Authority against, or binding upon the Seller or ABG.

8.01.03 Governmental Authorization; Third-Party Consents. Other than that which have been applied for and approved by the SEC and the PSE, no other approval, consent, compliance, exemption, authorization or other action by, or notice to, or filing with, any Governmental Authority or any other third person, and no lapse of a waiting period under a requirement of Law, is necessary or required in connection with the execution, delivery or performance (including, without limitation, the sale, issuance and delivery of the Sale Shares) by, or enforcement against, Seller of this Agreement and the other Transaction Documents or the transactions contemplated hereby and thereby.

8.01.04 Binding Effect. This Agreement and each of the other Transaction Documents have been duly executed and delivered by the Seller, and constitute the valid and binding obligations of the Seller, and enforceable against the Seller.

8.01.05 Litigation. There are no Claims pending or, to the knowledge of the Seller, threatened, at law, in equity, in arbitration or before any Governmental Authority against ABG. No Order has been issued by any court or other Governmental Authority against ABG or the Seller purporting to enjoin, restrict, prohibit or restrain the execution, delivery or performance of this Agreement or any of the other Transaction Documents.

8.01.06 Compliance with Law. ABG is conducting its business and operations in compliance with the applicable Laws and directives of any Governmental Authority having the force of Law.

ABG has all material licenses, permits and approvals of any Governmental Authority (collectively, "**Permits**") that are necessary for the conduct of the

business of ABG; (ii) such Permits are in full force and effect; and (iii) no violations are outstanding in respect of any Permit.

ABG has not received any written notice from any Governmental Authority that alleges any material non-compliance with any Permits or any applicable Laws relating to its business or that it is under any investigation by any such Governmental Authority for such alleged non-compliance. There are no show cause letters/orders or similar letters, orders or notices issued by the SEC or PSE to ABG for failure to comply with submission/reportorial requirements, and all penalties for non-compliance with submission/reportorial requirements (if any) have been settled by ABG.

8.01.07 No Default or Breach; Contractual Obligations. The Seller has not received any written notice of any default by ABG under, and ABG is not in default under, any contractual obligation. To the knowledge of the Seller, ABG has paid in full or accrued all amounts due thereunder and has satisfied in full or provided for all of its liabilities and obligations thereunder to the extent such payment, liabilities or obligations were due, or required performance, as applicable, from or by ABG.

8.01.08 Ownership of Sale Shares. Seller is the legal and beneficial owner of the Sale Shares, free and clear of all Liens of any kind, nature or description, and after giving effect to the transactions contemplated hereby, Buyer will acquire good, valid and marketable title to the Sale Shares, free and clear of all Liens.

8.01.09 Status of the Sale Shares. The Sale Shares are duly issued, fully paid and constitute two-thirds (2/3) of the outstanding capital stock of ABG and are registered with the SEC and listed with the PSE, and no order or obligation or restriction on the part of the Seller with the SEC or the PSE shall restrict the transfer of the Sale Shares either for a period of time or in absolute. The Sale Shares and the transfer thereof to the Buyer are not subject to or bound by any agreement with any third parties, including but limited to right of first refusal, tag-along or drag-along rights.

There are no outstanding taxes, fees, or other financial liabilities payable with respect to the Sale Shares. There is no pending or threatened litigation, dispute, claim or proceeding against the Seller or ABG which restrict or prohibit the transactions as contemplated by the Agreement, or affect the Sale Shares or the rights, title or interest related to the Sale Shares. No party has or has made any claim of ownership or any other interest in and to the Sale Shares. There are no voting trust agreements or any voting, pooling, proxy or shareholders' arrangements in respect of the right to vote in respect of the Sale Shares (other than the arrangements existing between the Seller and its nominees in ABG).

8.01.10 ABG Shares. ABG has an authorized capital stock of Six Hundred Million Pesos (Php600,000,000.00) divided into six hundred million (600,000,000) common shares, three hundred million (300,000,000) common shares of which are issued and outstanding and are duly registered with the SEC and, 298,848,999 common shares are listed with the PSE. There are no legal impediment or any circumstance or event that is known to the Seller, or that is

attributable to the Seller's and ABG's fault, that may prevent the Buyer from increasing ABG's authorized capital stock, issuing more ABG shares and listing the same with the PSE.

There are no current or pending grant of any warrant, option or right to purchase shares of ABG, or any calls or grant of rights whatsoever to subscribe or purchase any of ABG shares or securities, conversion rights, re-purchase rights, redemption rights or any contracts, arrangements, promises, requirements or commitments of any character (either oral or written, firm or conditional) obligating ABG to issue, deliver, sell, purchase, re-purchase or otherwise acquire, or cause to be issued, delivered, sold, purchased, re-purchased or otherwise acquired, any equity securities or any securities exchangeable for or convertible into the foregoing or obligating ABG to grant, extend or enter into any such contract, arrangement, requirement or commitment, nor are there any rights to receive dividends or other distributions in respect of any such securities.

There are no pending recapitalization, reclassification, stock split or other changes to ABG's capital stock. There are no outstanding options, rights of pre-emption, redemption, conversion rights or share option or share incentive schemes for the directors or employees of ABG. There are no dividends, cash, stock or otherwise, that has been declared but remains unpaid.

8.01.11 Labor Relations. ABG does not have, and in the last five (5) years has not had, any employees, thus, (i) ABG is not engaged in any unfair labor practice; (ii) there is no grievance or arbitration proceeding arising out of or under collective bargaining agreements pending or, to the knowledge of the Seller, threatened against ABG, and no strike, labor dispute, slowdown or stoppage pending or, to the knowledge of the Seller, threatened against ABG; (iii) ABG is not a party to any collective bargaining agreement; (iv) there is no union representation question existing with respect to the employees of ABG; and (v) to the knowledge of the Seller, no union organizing activities are taking place at any facility of ABG.

8.01.12 Financial Statements. The Seller has delivered to the Buyer the financial statements of ABG as of the Last Accounting Date. The 31 December 2023 financial statements (i) have been prepared in accordance with applicable Laws and in compliance with the generally accepted accounting principles and PFRS applied on a consistent basis throughout the periods indicated; (ii) fairly presents the financial position of ABG as of the date thereof; and (iii) the Statements of Operations fairly presents, in all material respects, the results of operations and changes in stockholders' equity and cash flows of ABG, for the period then ended, except for normal and recurring year-end audit adjustments and the absence of footnote disclosure. The financial statements consist of all the financial statements of ABG as of 2023.

Since the Last Accounting Date:

- (a) ABG has conducted its business in the ordinary course (consistent with past practice and in accordance with applicable Laws) and as a going concern;

- (b) there has been no material adverse change in the turnover, financial position or prospects of ABG;
- (c) ABG has not changed its accounting practices or policies in any material respect, except where required to do so by financial reporting standards, or if not applicable, the relevant applicable accounting principles or by Law.

8.01.13 Assets. ABG does not have any assets whether real or personal, or any holdings in any venture or corporation, except as disclosed herein in Schedule I.

8.01.14 Taxes. ABG has prepared and filed with the appropriate Governmental Authority, all tax returns required to be filed, and ABG has paid all taxes shown to be due on such tax returns, if any, and on all assessments, if any, from tax authorities received by ABG, to the extent that such taxes and assessments have become due. ABG is not a party to any pending action or subject of any proceeding by or before any Governmental Authority for the assessment or collection of taxes.

8.01.15 Liabilities. ABG does not have any direct or indirect obligation or liability (the "**Liabilities**") other than (a) Liabilities fully and adequately reflected or reserved against on the financial statements as of the Last Accounting Date and Schedule I of this Agreement and (b) Liabilities incurred in the ordinary course of business from the signing of this Agreement to Closing Date.

8.01.16 Independent Auditors. The auditors who have audited the financial statements of ABG are independent auditors, duly licensed under all applicable regulatory requirements of the Philippines including the rules of the Philippine Board of Accountancy and as required by the SEC.

8.01.17 Disclosure; Material Adverse Effects. There is no fact known to the Seller which the Seller has not disclosed to the Buyer in writing, which materially adversely affects the financial condition of ABG or the ability of the Seller to perform its obligations under this Agreement, any of the other Transaction Documents or any document contemplated hereby or thereby.

All documents and information given by the ABG to the Buyer and/or its representatives, counsels and consultants during the period from 12 July 2024 to 8 November 2024 through the virtual dataroom dfsvenue.com as listed in Schedule II, e-mails, management meetings, for and in connection with this Agreement and ABG's financial condition, affairs, and assets are and will be true and correct in all material respects and do not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements contained therein not misleading, in light of the circumstances under which such statements were or are made; reasonable inquiries have been made by ABG to verify the facts contained therein; and, there are no other facts the omission of which would make any fact or statement therein misleading.

8.01.18 No Notice of Delisting or Winding Up. No order has been made or petition presented or resolution passed for the (a) delisting of ABG shares from the PSE; (b) winding-up or judicial management or administration of ABG or for the appointment of a provisional liquidator, nor are there any reasonable grounds on which any person would be entitled to have ABG wound-up or placed in judicial management or administration or to have a provisional liquidator appointed for ABG nor has any person threatened to present such a petition or convened or threatened to convene a meeting of ABG to consider a resolution to wind up ABG or any other resolutions.

8.01.19 Others.

- i. ABG does not have any subsidiaries;
- ii. ABG does not own any intellectual property rights; and
- iii. ABG does not hold any insurance policies other than Directors and Officers Liability Insurance.

8.02 Covenants, Representation and Warranties of the Buyer

The Buyer hereby represents and warrants to the Seller that:

8.02.01 Existence and Power. The Buyer is duly organized and validly existing and in good standing under the laws of the Philippines, and has the corporate power and authority necessary to carry on its business as now conducted, is duly qualified to do business in all jurisdictions where the ownership of its assets or the conduct of its business requires such qualification, and has the requisite power and authority to execute, deliver and perform its obligations under this Agreement and each of the other Transaction Documents to which it is a party.

8.02.02 Financial Capacity. The Buyer has all funds necessary to consummate the transactions contemplated by this Agreement. There is no petition seeking or acquiescing to any bankruptcy, rehabilitation, reorganization, insolvency or other similar relief or proceeding under applicable Law that has been filed by the Buyer or by any party against the Buyer. The Buyer is not insolvent, and the consummation of the transaction contemplated under this Agreement will not render the Buyer insolvent.

8.02.03 Authorization; No Contravention. The execution, delivery and performance by the Buyer of this Agreement and each of the other Transaction Documents to which it is a party and the transactions contemplated hereby and thereby, including, without limitation, the purchase of the Sale Shares, (a) have been duly authorized by all necessary corporate action, (b) do not contravene the terms of Buyer's organizational documents, or any amendment thereof, if applicable, (c) do not violate, conflict with or result in any breach or contravention of or the creation of any Lien under, any contractual obligation of the Buyer, or any requirement of Law applicable to the Buyer (e) do not violate any Order of any Governmental Authority against, or binding upon, the Buyer.

All consents and authorizations from Governmental Authorities or from third parties that the Buyer is required to obtain has been obtained and all notices the Buyer is required to give to any Person in connection with the execution, delivery and performance of the Agreement have been given.

8.02.04 Governmental Authorization. The Buyer undertakes to secure the necessary approvals and authorizations by the SEC and the PSE for the sale and purchase of the Sale Shares.

8.02.05 Binding Effect. This Agreement and each of the other Transaction Documents to which the Buyer is a party have been duly executed and delivered by the Buyer and constitute the valid and binding obligations of the Buyer, enforceable against it in accordance with its terms.

8.02.06 Litigation. No Claim has been instituted or, to the knowledge of the Buyer, is threatened against the Buyer to restrain or prohibit or otherwise challenge the legality or validity of the transactions contemplated by this Agreement or any other Transaction Documents. No Order has been issued by any court or other Governmental Authority against such Buyer purporting to enjoin or restrain the execution, delivery or performance of this Agreement or any other Transaction Documents.

8.03 Common Representation and Warranty on Due Diligence. The Seller and ABG have made available complete materials required by the Buyer and the full legal, financial and operational audit on the Sale Shares and the operations of ABG have been satisfactorily completed and the findings are acceptable to the Buyer, or if there are Negative Findings (as defined below), such findings have been resolved or addressed in the manner agreed between the parties. In this regard, the Seller and ABG has provided the documents listed in Schedule II and confirm that no other material document is required to be disclosed or provided to the Buyer.

The term “**Negative Finding**” means a finding by the Buyer or their agents or advisers in the course of the Due Diligence audit: (i) which, as Parties agree, would result in a material and negative impact on the financial viability/prospects of ABG or the value of the Sale Shares, or (ii) which would expose either the Buyer or ABG to liability or damages which have not been or are not disclosed or provided for in the management accounts of ABG.

8.04 No Other Express or Implied Representations and Warranties; Non-Recourse

8.04.01 Except for the representations and warranties in this Article 8, the Parties make no other representations and warranties for which any Claim can be made against the relevant Party or for which the relevant Party can be held liable under this Agreement.

8.04.02 The Parties make no representation or warranty as to the correctness of the interpretation of applicable Law.

ARTICLE 9 TAXES AND EXPENSES

9.01 Taxes

The Seller shall pay the stock transaction tax on the crossing of the Sale Shares in the PSE. All other taxes, if any, incurred by or on behalf of each Party shall be shouldered by such Party.

9.02 Expenses

The Parties shall bear their respective expenses in connection with the authorization, preparation, negotiation and execution of, and the performance of their obligations under this Agreement and all other documentation contemplated herein.

All expenses incurred by or on behalf of any Party, including all fees and expenses of agents, representatives, counsels and accountants employed by either Party in connection with the authorization, preparation, execution and performance of this Agreement shall be borne solely by the Party who shall have incurred the same and the other Party shall not have liability in respect thereof, except as otherwise specifically provided in this Agreement.

ARTICLE 10 INDEMNIFICATION

10.01 Indemnification by Parties

A Party who commits or is responsible for any breach of any representation or warranty, or non-performance of any covenant, obligation or undertaking under this Agreement shall indemnify, defend and hold harmless, the other Party and said Party's directors, officers, representatives, employees and agents against any and all losses, claims, actions, suits and demands relating to or arising out of or in connection with such breach of representation or warranty, or non-performance of covenant, obligation or undertaking.

10.02 The party seeking indemnification shall be entitled, in their absolute discretion, to take such action as it may deem necessary to avoid, dispute, deny, resist, appeal, compromise or contest or settle any Claim (including without limitation, making claims or counterclaims against third parties).

10.03 Indemnification rights of the Parties under this Agreement are independent of, and in addition to, such other rights and remedies as the relevant party may have at Law or in equity or otherwise, including the right to seek specific performance, rescission, restitution or other injunctive relief, none of which rights or remedies shall be affected or diminished thereby.

ARTICLE 11

EFFECTIVITY AND TERMINATION

11.01 Effectivity

This Agreement shall take effect from the execution hereof.

11.02 Termination

This Agreement may be terminated at any time prior to Closing Date as follows:

- (a) By the mutual written agreement of all of the Parties; or
- (b) By any Party, upon written notice to the other Parties, if the Closing Conditions are not fulfilled (or waived by the relevant Party in writing) by the Long Stop Date; or
- (c) By the non-defaulting Party, upon written notice to the other Parties, if the Closing obligations in Article 4 are not fulfilled by or on the Closing Date; or
- (d) By the non-defaulting Party, upon written notice to the other Parties, if a Party is in material breach of this Agreement.

11.03 Consequences of Termination

- (a) The termination of this Agreement shall be effective:
 - (i) On the date set by the Parties as the effective date of such termination, if the termination is by the mutual written agreement of all of the Parties as provided in Section 11.02(a); or
 - (ii) On the Business Day immediately after the Long Stop Date, if the termination is in accordance with Section 11.02(b); or
 - (iii) On the date the non-defaulting Party terminates this Agreement in accordance with Section 11.02(c); or
 - (iv) On the date the non-defaulting Party terminates this Agreement.
- (b) Upon the termination of this Agreement for any of the causes provided in Section 11.02, all the rights and obligations of the Parties shall cease to be effective, and no Party shall have a claim against the other Party/ies, except antecedent breaches, liabilities and obligations arising and accrued prior to the termination date of this Agreement.
- (c) In the event of termination of this Agreement pursuant to Section 11.02(a) or upon the instance or fault of the Seller pursuant to Sections 11.02(b), (c) or (d) of this Agreement after the completion of the tender offer conducted by the Buyer pursuant to Section 4.02 above, the Seller shall purchase and acquire

from the Buyer all tendered shares and reimburse the Buyer for all costs and expenses incurred in relation to the tender offer.

ARTICLE 12 MISCELLANEOUS PROVISIONS

12.01 Assignment. The right of the Buyer to purchase the Sale Shares may not be assigned without the written consent of the Seller.

12.02 Succession. This Agreement shall be binding upon and inure to the benefit of, and be enforceable by, the respective successors and permitted assigns of the Parties.

12.03 Notices. All communications, notices, requests and consents required to be given under this Agreement shall be given in writing by personal delivery, courier, registered mail or electronic mail to the addresses of the Parties specified below or such other addresses as a Party may designate to the other Parties in writing:

To the Seller: TIGER RESORT ASIA LIMITED
Attention: Mr. Kenshi Asano
Address: Unit 1402-03A, 14/F, AIA Tower, 183 Electric Road, North Point, Hong Kong
Email Address: Kentaro.Amamoto@okadamanila.com
Joemer.Perez@okadamanila.com

To the Buyer: PREMIUMLANDS CORP.
Attention: Mr. Noel Jesus P. Santiago
Address: PMI Tower, Pablo Ocampo Sr. Extension, Makati City, Metro Manila, Philippines
Email Address: nsantiago@premiumlandscorp.com

With a copy to:
Serrano Law
Counsel for Buyer
Attention: Atty. Elmer B. Serrano
Address: 1105 Tower 2, High Street South Corporate Plaza, 26th Street, Bonifacio Global City, Taguig, 1634
Email Address: elmer.serrano@serranolawph.com

12.04 Waiver. No failure or delay on the part of any Party in exercising any right, power or privilege hereunder, and no course of dealing between the Parties shall operate as a waiver thereof; nor shall any single or partial exercise of any right, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, power or privilege. The rights, powers and remedies herein expressly provided are cumulative and not exclusive of any legal or other contractual rights, power and remedies which the Parties would otherwise have hereunder, at law or in equity. No notice or demand on any Party in any case shall entitle any Party to any other or further notice or demand in similar or other circumstances (other than as specifically required pursuant to the provisions of this Agreement) or constitute a waiver of the

rights of any Party to any other or further action in any circumstance without notice or demand.

12.05 Effect of Termination. The termination of this Agreement howsoever arising shall not affect such of the provisions hereof as are expressed to survive or operate after any such termination, and shall be without prejudice to any right of action accrued to any Party.

12.06 Construction. This Agreement is the result of negotiations between and has been reviewed by each of the Parties hereto and their respective counsel, if any; accordingly, this Agreement shall be deemed to be the product of all of the Parties hereto, and no ambiguity shall be construed in favor of or against any one of the Parties hereto.

12.07 Separability. If any provision hereof is determined to be invalid or unenforceable in any jurisdiction, then, to the fullest extent permitted by Law, (a) the other provisions hereof shall remain in full force and effect in such jurisdiction and shall be liberally construed in order to carry out the intentions of the Parties as nearly as may be possible, and (b) the invalidity or unenforceability of any provision hereof in any jurisdiction shall not affect the validity or enforceability of such provision in any other jurisdiction.

12.08 Scope. This Agreement constitutes the entire agreement among the Parties in respect of the transactions contemplated hereunder, and supersedes any and all previous contracts, agreements and undertakings, oral or written, made by and among the Parties relating to the subject matter hereof.

12.09 Performance. The Parties shall do and perform all other acts and deeds, and execute such further instruments, as may be required to give full effect to this Agreement and to otherwise consummate the transactions contemplated hereunder.

12.10 Governing Law. This Agreement shall be governed by and construed in accordance with the Laws of the Republic of the Philippines.

12.11 Dispute Resolution. Any controversy, claim or dispute arising out of or in connection with this Agreement, including any question regarding its existence, validity or termination, shall be settled amicably first through discussion in good faith between the Parties. In the event that the Parties fail to reach an amicable settlement, the dispute shall be submitted to arbitration before the Hong Kong International Arbitration Centre. The hearing of the arbitration shall be in the English language and be conducted in Hong Kong. The Parties shall keep the award and decision of the arbitrators confidential.

12.12 Counterparts. This Agreement may be signed in any number of counterparts. Any single counterpart or a set of counterparts signed, in either case, by all the Parties hereto shall constitute a full and original agreement for all purposes.

This space is intentionally left blank.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement on _____, in _____.

Seller:

TIGER RESORT ASIA LIMITED

By:

KENJI SUGIYAMA

Signed in the Presence of:

Witness

Witness

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)

_____) S.S.

BEFORE ME, a Notary Public in and for _____ on _____, personally appeared the following with their respective government-issued identification documents, to wit:

Name	Government-Issued Identification
Tiger Resort Asia Limited rep. by Kenji Sugiyama	

whom I have identified through competent evidence of identity, and they represented to me that they affixed their signature on this Agreement for the purposes identified in this deed, that they have executed this Agreement as their own free and voluntary act and deed, and that they have the authority to sign on behalf of the corporation(s) they represent.

The foregoing Agreement consists of ____ pages including the page on which this acknowledgment is written.

WITNESS MY HAND AND AFFIXED MY NOTARIAL SEAL on the date and place first written above.

Doc. No. ____;
Page No. ____;
Book No. ____;
Series of 2024.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement on _____, in _____, Philippines.

Buyer:

PREMIUMLANDS CORP.

By:

NOEL JESUS P. SANTIAGO

Signed in the Presence of:

Witness

Witness

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES)

_____) S.S.

BEFORE ME, a Notary Public in and for _____ on _____, personally appeared the following with their respective government-issued identification documents, to wit:

Name

Government-Issued Identification

PremiumLands Corp.

Represented By:

Noel Jesus P. Santiago

Passport No. P5634708B issued by DFA
Manila on 13 October 2020 and valid until
12 October 2030

whom I have identified through competent evidence of identity, and they represented to me that they affixed their signature on this Agreement for the purposes identified in this deed, that they have executed this Agreement as their own free and voluntary act and deed, and that they have the authority to sign on behalf of the corporation(s) they represent.

The foregoing Agreement consists of ____ pages including the page on which this acknowledgment is written.

WITNESS MY HAND AND AFFIXED MY NOTARIAL SEAL on the date and place first written above.

Doc. No. ____;

Page No. ____;

Book No. ____;

Series of 2024.

Schedule I: Pro Forma Balance Sheet

ASIABEST GROUP INTERNATIONAL INC.
STATEMENTS OF FINANCIAL POSITION

	October 31, 2024 (Unaudited)	December 31, 2023 (Audited)
ASSETS		
Current Assets		
Cash and cash equivalents	244,475,331	247,210,322
Receivables	259,602	902,016
Other current assets	6,971,012	8,742,258
	251,705,945	256,854,596
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable and other liabilities	1,015,217	5,019,403
Equity		
Capital stock	300,000,000	300,000,000
Deficit	(49,309,272)	(48,164,807)
Total Equity	250,690,728	251,835,193
	251,705,945	256,854,596

Schedule II: Index of Due Diligence Documents

Index for Project Arc as of 5 December 2024

Project Arc

1 - 1. CORPORATE ORGANIZATION

1.1 - 1.1. Corporate Basic Documents

1.1.1 - AGP Certificate of Incorporation.pdf

1.1.2 - ABG 1st AI 10.26.1970.pdf

1.1.3 - ABG 1st By Laws 10.26.1970.pdf

1.1.4 - ABG AI & BL 03.26.2012 .pdf

1.1.5 - ABG Amended AI 04.21.2017.pdf

1.1.6 - AGP AI & BL 05.03.2011.pdf

1.2 - 1.2. Board of Directors

1.2.1 - Present Board of Directors and Key Corporate Officers.pdf

1.3 - 1.3. List of Shareholders

1.3.1 - List of Shareholders as of 06.30.2024.pdf

1.4 - 1.10. PSE correspondence

1.4.1 - March 31, 2022 - Disclosure.pdf

1.4.2 - December 7, 2023 - Disclosure.pdf

1.4.3 - December 18, 2023 - Disclosure.pdf

1.4.4 - February 16, 2022 - Disclosure.pdf

1.4.5 - July 23, 2024 - Disclosure.pdf

1.4.6 - May 29, 2024 - Disclosure.pdf

1.4.7 - May 30, 2023 - Disclosure.pdf

1.4.8 - October 24, 2022 - Disclosure.pdf

1.4.9 - ABG - List of Disclosure from 2019 - JULY 2024.pdf

1.4.10 - December 23, 2021 - Disclosure.pdf

1.4.11 - November 5, 2021 - Disclosure.pdf

1.4.12 - November 26, 2021 - Disclosure.pdf

1.4.13 - October 3, 2019 - Disclosure 1st Reply.pdf

1.4.14 - October 3, 2019 - Disclosure 2nd Reply.pdf

1.4.15 - September 6, 2021 - Disclosure.pdf

1.4.16 - ABG - 2023 GIS notarized with QR code_2.pdf

1.4.17 - 1. ABGI_Q2 2024 Condensed Financial Statements_Final.pdf

1.4.18 - 2. ABG 17Q2 2024_Final_SIGNED.PDF

1.4.19 - 3. PSE Disclosure Form 17-2-Q2_2024_SIGNED.pdf

1.4.20 - March 25, 2022 - Disclosure.pdf

1.5 - 1.8. AOI

1.5.1 - ABG-Amended AOI-April 21, 2017-CTC.pdf

1.6 - 1.9. By-laws

1.6.1 - AGP-Amended Bylaws-May-3-2011-CTC.pdf

1.6.2 - ABG-Amended Bylaws-March-26-2012-CTC.pdf

1.7 - 1.11. Subscription Agreement

1.7.1 - ABG-ALTA MINERA-INC-Deed of Assignment of Subscription-ABG & Sunplaza Development Corp.pdf

1.7.2 - ABG-BRI-Deed of Assignment of Subscription-ABG & Sunplaza Development Corp.pdf

1.7.3 - ALTA MINERA-INC-Deed of Assignment of Subscription-Antonio Gregorio &

ABG.pdf
1.7.4 - ALTA MINERA-INC-Deed of Assignment of Subscription-Chi Ho Co & ABG.pdf
1.7.5 - ALTA MINERA-INC-Deed of Assignment of Subscription-Delfin & ABG.pdf
1.7.6 - ALTA MINERA-INC-Deed of Assignment of Subscription-Jose Crisostomo & ABG.pdf
1.7.7 - ALTA MINERA-INC-Deed of Assignment of Subscription-Venus Gregorio & ABG.pdf
1.7.8 - BRI-Deed of Assignment of Subscription-Antonio Gregorio & ABG.pdf
1.7.9 - BRI-Deed of Assignment of Subscription-Chi Ho Co & ABG.pdf
1.7.10 - BRI-Deed of Assignment of Subscription-Delfin & ABG.pdf
1.7.11 - BRI-Deed of Assignment of Subscription-Jose Crisostomo & ABG.pdf
1.7.12 - BRI-Deed of Assignment of Subscription-Venus Gregorio & ABG.pdf
1.7.13 - MOPI-Deed of Assignment of Subscription-Chi Ho Co & ABG.pdf
1.7.14 - MOPI-Deed of Assignment of Subscription-Delfin Castro & ABG.pdf
1.7.15 - MOPI-Deed of Assignment of Subscription-Jose Crisostomo & ABG.pdf
1.7.16 - MOPI-Deed of Assignment of Subscription-Venus Gregorio & ABG.pdf
1.7.17 - Subscription Agreement-INDIVIDUAL-June-17-2011-DOCS-113.pdf
1.7.18 - Subscription Agreement-Sunplaza and AGP Industrail Corporation-June-17-2011-DOCS-115.pdf
1.7.19 - ABG SEC 17-C_Oct_28, 2011_Addendum to Heads of Agreement.pdf
1.7.20 - ABG SEC 17-C Oct 14 2011_Management Agreement with Option to Buy.pdf
1.7.21 - ABG SEC 17-C_Oct_28 2011_Addendum to Heads of Agreement.pdf
1.8 - 1.13. 1.1M Shares
1.8.1 - ABG_letter reply to PSE_71123_V_1 2_2.pdf
1.8.2 - ABG letter to PSE re unlisted shares.pdf
1.9 - 1.6. Meeting Minutes
1.9.1 - 2022 Meeting Minutes
1.9.1.1 - ABG-MINUTES-AUG-5-2022.pdf
1.9.1.2 - ABG-MINUTES-MAR-15-2022.pdf
1.9.1.3 - ABG-MINUTES-MAR-25-2022.pdf
1.9.1.4 - ABG-MINUTES-NOV-16-2022.pdf
1.9.1.5 - ABG_MINUTES MAY 10 2022.pdf
1.9.2 - 2023 Meeting Minutes
1.9.2.1 - ABG MINUTES APRIL 25 2023_AAY.pdf
1.9.2.2 - ABG MINUTES JAN 27 2023_AAY.pdf
1.9.2.3 - ABG MINUTES MAR 15 2023_AAY.pdf
1.9.2.4 - ABG MINUTES MAY 16 2023_AAY.pdf
1.9.2.5 - ABG-Minutes of the Meeting of the BOD-August-09-2023.pdf
1.9.2.6 - ABG-Minutes of the Meeting of the BOD-November-13-2023.pdf
1.9.2.7 - ABG-Minutes of the ORG of the BOD-June-28-2023 v3.pdf
1.9.3 - 2021 Meeting Minutes
1.9.3.1 - ABG ASM Minutes - January 28,2021.pdf
1.9.3.2 - ABG Minutes January 28, 2021 Organizational Meeting.pdf
1.9.3.3 - FINAL ABG - MINUTES MAY 11, 2021.pdf
1.9.3.4 - FINAL ABG - MINUTES NOV 5, 2021.pdf
1.9.3.5 - FINAL ABG MINUTES AUG 2, 2021.pdf
1.9.3.6 - FINAL ABG MINUTES MAR 26 2021.pdf
1.9.4 - Signed Meeting Minutes

- 1.9.4.1 - 2021
 - 1.9.4.1.1 - ABG-Minutes of the ASM Meeting-January-28-2021.pdf
 - 1.9.4.1.2 - ABG-Minutes of the Meeting of the BOD-March-26-2021.pdf
 - 1.9.4.1.3 - ABG-Minutes of the Meeting of the BOD-May-10-2022_1.pdf
 - 1.9.4.1.4 - ABG-Minutes of the Meeting of the BOD-May-11-2021_1.pdf
 - 1.9.4.1.5 - ABG-Minutes of the Meeting of the BOD-November-05-2021.pdf
 - 1.9.4.1.6 - ABG-Minutes of the ORG Meeting of the BOD-January-28-2021.pdf
- 1.9.4.2 - 2022
 - 1.9.4.2.1 - ABG-Minutes of the Meeting of the BOD-August-05-2022.pdf
 - 1.9.4.2.2 - ABG-Minutes of the Meeting of the BOD-March-15-2022.pdf
 - 1.9.4.2.3 - ABG-Minutes of the Meeting of the BOD-March-25-2022.pdf
 - 1.9.4.2.4 - ABG-Minutes of the Meeting of the BOD-May-10-2022_1.pdf
 - 1.9.4.2.5 - ABG-Minutes of the Meeting of the BOD-November-16-2022.pdf
- 1.9.4.3 - 2023
 - 1.9.4.3.1 - ABG ASM Minutes - June 28 2023 revised.pdf
 - 1.9.4.3.2 - ABG-Minutes of the Meeting of the BOD-April-25-2023_3.pdf
 - 1.9.4.3.3 - ABG-Minutes of the Meeting of the BOD-August-09-2023_3.pdf
 - 1.9.4.3.4 - ABG-Minutes of the Meeting of the BOD-January-27-2023_3.pdf
 - 1.9.4.3.5 - ABG-Minutes of the Meeting of the BOD-March-15-2023_3.pdf
 - 1.9.4.3.6 - ABG-Minutes of the Meeting of the BOD-May-16-2023_2.pdf
 - 1.9.4.3.7 - ABG-Minutes of the Meeting of the BOD-November-13-2023_2.pdf
- 2 - 2. CORPORATE BACKGROUND AND STRUCTURE
 - 2.1 - 2.1. Company Overview
 - 2.1.1 - 10.1-2.1. ABG DIS 052923.pdf
 - 2.2 - 2.2. Corporate Structure
 - 2.2.1 - 11.1-2.2. ABG Group Structure.pdf
- 3 - 3. MANAGEMENT AND LABOR
 - 3.1 - 3.7. Latest GIS
 - 3.1.1 - OST11115202482955074 - 2024 ABG -GIS - QR code.pdf
 - 3.1.2 - ABG - GIS 2024 final - notarized.pdf
- 4 - 4. FINANCIAL & ACCOUNTING - General
 - 4.1 - 4.4. Audit Issues
 - 4.1.1 - 1.1-4.4_2023 ABG Audit Issues.pdf
 - 4.2 - 4.5. Audited financial statements
 - 4.2.1 - 2.1-Asiabest Group International Inc._FY2023.pdf
 - 4.2.2 - 2.2-Asiabest Group International_FY2021.pdf
 - 4.2.3 - 2.3-Asiabest Group International Inc._FY2022.pdf
 - 4.3 - 4.6. Latest Interim Financial Statements
 - 4.3.1 - 1. ABGI_Q1 2024 Condensed Financial Statements.pdf
 - 4.3.2 - 4.6.2_ABG FS June 2024.xlsx
 - 4.3.3 - 1. ABGI_Q2 2024 Condensed Financial Statements_Final.pdf
- 5 - 5. FINANCIAL & ACCOUNTING - Balance Sheet Accounts
 - 5.1 - 5.1. Breakdown of Receivables
 - 5.1.1 - 4.1-5.1_12.2023 Advances to TRA.xlsx
 - 5.1.2 - 4.2-5.1_06.2024 Advances to TRA.xlsx
 - 5.2 - 5.7. Bank Deposit Accounts
 - 5.2.1 - 5.1-ABG Sterling Bank (8385)_June 2024_ Dormant Account.pdf
 - 5.2.2 - 5.2-BDO PHP(4068)_June 2024.pdf
 - 5.2.3 - 5.3-PNB PHP (1570)_June 2024.pdf
 - 5.2.4 - 5.4-PNB PHP (9022)_June 2024.pdf

5.2.5 - 5.5-ABG MBTC Alfaro branch (7292)_June 2024.pdf
5.2.6 - 5.6-ABG MBTC Wilson branch (8711)_June 2024.pdf
5.2.7 - 5.7-ABG PNB Time Deposit_June 21- July 22, 2024.pdf
5.3 - 5.9. Accounts payable and other liabilities
5.3.1 - 6.1-5.9_06.2024 Accounts payable and other liabilities.xlsx
5.3.2 - 6.2-5.9_2023 Accounts payable and other liabilities.xlsx
6 - 6. FINANCIAL & ACCOUNTING - Income Statement
6.1 - 6.2. Opex
6.1.1 - 7.1-6.2_2023 Schedule of OPEX.xlsx
6.1.2 - 7.2-6.2_Q2 2024 Schedule of OPEX.xlsx
6.2 - 6.3. Other income and expenses
6.2.1 - 8.1-6.3_Q2 2024 Schedule of other income and expenses.xlsx
6.2.2 - 8.2-6.3_2023 Schedule of other income and expenses.xlsx
7 - 7. TAX
7.1 - 7.1. Income Tax Returns
7.1.1 - 9.1-EAFS000196724ITRTY122023.pdf
7.1.2 - 9.2-EAFS000196724ITRTY122021.pdf
7.1.3 - 9.3-EAFS000196724ITRTY122022.pdf
7.2 - 7.2. BIR COR
7.2.1 - ABG Updated COR 06.17.2022.pdf
8 - 8. LEGAL ISSUES
8.1 - 8.1. Litigation summary
8.1.1 - 8.1. Summary of ABG Litigation.docx
8.1.2 - 07. TRA Manifestation.pdf
8.1.3 - 01. Valdez (Asia Best Group International Inc.) vs. TRA et al - Complaint
12.5.18.pdf
8.1.4 - 02. Valdez (Asia Best Group International Inc.) vs. TRA et al - Decision
12.11.18.pdf
8.1.5 - 03. Motion for Partial Reconsideration.pdf
8.1.6 - 04. SEC Order dated Jan. 16, 2019 denying Valdez MR.pdf
8.1.7 - 05. Valdez Manifestation and Appeal Memorandum.pdf
8.1.8 - 06. TRA Comment on Appeal Memorandum.pdf
9 - 9. COMPLIANCE WITH GOVERNMENT REPORTORIAL REQUIREMENTS
9.1 - 9.2. Business Permit
9.1.1 - Business Permit 2024 - Asia Best Group International, Inc_Dot_.pdf
9.2 - 9.6. SQAQO
9.2.1 - 70. SC Resolution dated November 13, 2023.pdf
9.2.2 - 31. Okada vs. TRLEI et al G.R. No. 256470 - Notice with Status Quo Ante
Order 4.27.2022 (Received Copy of TRLEI Legal).pdf
9.3 - 9.7. PSE correspondence
9.3.1 - ABG - Show Cause PSE-Restricted 07142023.pdf
9.3.2 - PSE Inquiry - December 1, 2023.jpg
9.3.3 - Reply to PSE - December 15, 2023 SIGNED.pdf
9.3.4 - Reply to PSE - March 31, 2022.pdf
9.3.5 - Reply to PSE - May 29, 2024.pdf
9.3.6 - Letter to PSE - Jul 19, 2023 (SIGNED).pdf
9.3.7 - ABG 07252024 - PSE Disclosure Form 4-32 - Reply to Exchange's Query.pdf
9.3.8 - PSE Approval the extension of FOO.pdf
9.4 - 9.5. Lifting of Revocation of Permit to Sell Securities
9.4.1 - ABG-AGP-Sec- Corporate Finance Department-ORDER LETTER-

2003_1.pdf

9.4.2 - ABG SEC17-C May 5 2011_Lifting of Revocation of Permit to Sell
Securities.pdf

10 - 10. MATERIAL CONTRACTS (if any)

10.1 - 10.8. Retainer Arrangements

10.1.1 - abg-admin support agreement - signed.pdf

10.1.2 - 2024_ABGI_Audit Engagement Letter_For Signature.pdf

10.1.3 - Consultancy Agreement - ABG & Kenji Koga_240731_104453.pdf

10.1.4 - Consultancy Agreement - ABG & Donna Manio_240731_104541.pdf

10.2 - 10.21. D&O Insurance

10.2.1 - Asiabest Group International_LFDO00045222R1_Endorsement.pdf

10.2.2 - Asiabest Group International_LFDO00045222R1_Policy.pdf

10.3 - 10.22. Tender Offer Report

10.3.1 - 20181109 Tender Offer Report.pdf

11 - ABG DD - Check List 11.18.2024.xlsx