

**Invoice issued to:**

PHARMA NUTRIA N.A. (MML), INC.  
MR. MANVER FRANCIS SY  
Subsidiary Officer - Subsidiary Office  
#24 Scout Ybardolaza corner Scout Fuentebella Street  
Brgy. Sacred Heart  
Quezon City 1103  
Philippines

Invoice Number PS-24-0871  
Invoice Date December 11, 2024  
Due Date December 12, 2024

| Item                           | Description                           | Unit Cost   | Quantity | Discount   | Tax | Line Total  |
|--------------------------------|---------------------------------------|-------------|----------|------------|-----|-------------|
| 5-Day MBA (In-Person Training) | February 17-21, 2025<br>8:00AM-5:00PM | P 54,995.00 | 1        | P 5,500.00 | 12% | P 49,495.00 |

**Invoice Terms:**

Please make your check payable to Guthrie-Jensen Consultants, Inc. and deposit the payment thru Banco De Oro (Pera-Paseo, Makati City Branch) Savings Account No.: 00-539-001-4406 and we will do the rest.

Should Withholding Tax be deducted, a tax certificate (BIR Form 2307) will accompany the check payment. Guthrie-Jensen is a local/resident supplier of services under WC160 with withholding creditable tax of 2%.

P.S. If you find it necessary to cancel your reservation, your tuition will be applied to any other seminar within the year or your registration may be passed on to another program. Last minute cancellations/rescheduling (less than 10 days before the seminar) are subject to the following corresponding fees and to be settled in 15 days.

**Cancellation Fee for In-Person Trainings**  
Php 3,500 for 16-hour/2-day program  
Php 7,500 for 24-hour/3-day program  
Php 12,500 for the 40-hour/5-day program

**Cancellation Fee for Live Virtual Trainings**  
Php 1,500 for 16-hour program  
Php 3,500 for 24-hour program  
Php 6,000 for the 40-hour program

|                    |                    |
|--------------------|--------------------|
| Net                | P 49,495.00        |
| Subtotal           | P 49,495.00        |
| EVAT 12%           | P 5,939.40         |
| <b>Total</b>       | <b>P 55,434.40</b> |
| Paid to Date       | P 0.00             |
| <b>Balance Due</b> | <b>P 55,434.40</b> |