

SECURITIES AND EXCHANGE COMMISSION
SEC FORM 17-L
NOTIFICATION OF INABILITY TO FILE ALL OR
ANY PORTION OF SEC FORM 17-A OR 17-Q

Check One:

Form 17-A []

Period-Ended Date of required filing **31 December 2025**

Date of this report **15 April 2026**

Nothing in this Form shall be construed to imply that the Commission has verified any information contained herein.

This notification relates to Form 17-A

1. SEC Identification Number **A200117595** 2. BIR Tax Identification No. **214-815-715-000**
3. **EMPERADOR INC.**
Exact name of issuer as specified in its charter
4. **METRO MANILA, PHILIPPINES**
Province, country or other jurisdiction of incorporation
5. Industry Classification Code: (SEC Use Only)
6. **7th Floor, 1880 Eastwood Avenue, Eastwood City CyberPark**
188 E. Rodriguez Jr. Avenue, Bagumbayan
Quezon City, Philippines
Address of principal office
1110
Postal Code
7. **(02) 8709-2039 to 40**
Issuer's telephone number, including area code
8. Are any of the issuer's securities listed on a Stock Exchange?
Yes [] Common stock at Philippine Stock Exchange

Part I - Representations

The subject report could not be filed without unreasonable effort or expense and the issuer seeks relief pursuant to SRC Rule 17-1:

- (a) The reasons described in reasonable detail in Part II of this Form could not be estimated without unreasonable effort or expense.
- (b) The subject annual report on SEC Form 17-A will be filed on or before the fifteenth (15) calendar day following the prescribed due date.
- (c) The accountant's statement or other exhibit required by paragraph 3 of SRC Rule 17-1 is applicable.

Part II - Narrative

EMPERADOR INC. will not be able to file its Annual Report under SEC Form 17-A on the statutory deadline (April 15, 2026) because the audit of its consolidated financial statements and notes thereto is currently in progress and the auditors have expressed that they cannot finalize their report on the deadline date. This cannot be completed or eliminated without unreasonable effort or expense on the part of the Company. The Company will file the subject report within the allowed extension period.

Part III - Other Information

(a) Name, address and telephone number, including area code, and position/title of person to contact in regard to this notification: *MS. DINA D.R. INTING, Chief Financial Officer, 7th Floor, 1880 Eastwood Avenue, Eastwood City CyberPark, Bagumbayan, Quezon City, Metro Manila, Philippines, Tel. (02) 8709-2039 to 40.*

(b) Have all other periodic reports required under Section 17 of the Code and under Sections 26 and 141 of the Corporation Code of the Philippines during the preceding 12 months, or for such shorter period that the issuer was required to file such report(s), been filed? If the answer is no, identify the report(s).

Yes [] No []

(c) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

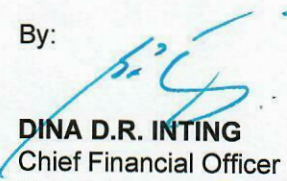
Yes [] No []

SIGNATURE

Pursuant to the requirements of the SRC Rule 17-1, the issuer has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

EMPERADOR INC.

By:


DINA D.R. INTING

Chief Financial Officer

Duly Authorized Representative

April 15, 2026

Ms. Dina Inting
Chief Financial Officer
Emperador Inc. and Subsidiaries
(A Subsidiary of Alliance Global Group, Inc.)
7th Floor, 1880 Eastwood Avenue
Eastwood City, CyberPark
1880 E. Rodriguez, Jr. Avenue
Bagumbayan City, Quezon City

Punongbayan & Araullo
20th Floor, Tower 1
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Philippines
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Dear Ms. Inting,

We would like to inform you that our audit of the December 31, 2025 consolidated financial statements of Emperador Inc. and its subsidiaries (the "Group") is currently in progress and we cannot finalize our auditors' report by April 15, 2025.

The consolidated financial statements are currently undergoing our Firm's quality assurance review, including audit of the note disclosures provided by the Group, to ensure compliance with the Philippine Financial Reporting Standards and relevant Securities and Exchange Commission disclosure requirements.

Rest assured, we will exert our best efforts to complete the December 31, 2025 audit and issue the corresponding auditor's report as soon as possible in the next few days.

PUNONGBAYAN & ARAULLO



Ramilito L. Nañola
Partner