



**Securities and Exchange Commission  
Office of the General Accountant  
List of Accredited / Selected Auditing Firms  
of SEC Supervised Institutions  
As of 30 June 2026**

|    | <b>Firm</b>                             | <b>SEC Acc. No.</b> | <b>Group Category</b> | <b>Audit Period Covered</b> |
|----|-----------------------------------------|---------------------|-----------------------|-----------------------------|
| 1  | A. M. Yu & Associates                   | 4589 - SEC          | A                     | 2024 Audit Period *         |
| 2  | A. Sanchez, L. David and Company        | 2422 - SEC          | C                     | 2024 Audit Period *         |
| 3  | Aclan & Co.                             | 9544 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 4  | Acyatan & Co.                           | 0141 - SEC          | C                     | 2025 Audit Period           |
| 5  | Alas, Oplas & Co.                       | 0190 - SEC          | A                     | 2025 Audit Period           |
| 6  | Alba Romeo and Co.                      | 8199 - SEC          | A                     | 2025 Audit Period           |
| 7  | Aldana Sarmiento and Company            | 5018 - SEC          | C                     | 2025 Audit Period           |
| 8  | Amparado, Ong Yiu, Sabarre & Associates | 0120 - SEC          | C                     | 2024 Audit Period *         |
| 9  | Aquino, Mata, Calica & Associates       | 4275 - SEC          | A                     | 2025 - 2027 Audit Period    |
| 10 | Arellano Maldo and Associates           | 8362 - SEC          | C                     | 2025 Audit Period           |
| 11 | B. L. Bernardo & Co.                    | 6751 - SEC          | C                     | 2025 Audit Period           |
| 12 | Baconga Patriana & Co.                  | 2431 - SEC          | A                     | 2025 Audit Period           |
| 13 | Balagot & Co.                           | 8001 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 14 | Barbacena, Tandingan & Co.              | 0131 - SEC          | C                     | 2025 Audit Period           |
| 15 | Barrion, Barrion and Company            | 0256 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 16 | Benitez & Associates                    | 2437 - SEC          | C                     | 2024 Audit Period *         |
| 17 | Berces - Ocampo, Mendoza and Associates | 9534 - SEC          | A                     | 2025 - 2026 Audit Period    |
| 18 | Bermudez and Associates                 | 9039 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 19 | C. P. C. Escaño & Co.                   | 9990 - SEC          | C                     | 2025 - 2029 Audit Period    |
| 20 | Cabauatan, Lee - Rosales and Co.        | 3354 - SEC          | C                     | 2025 Audit Period           |
| 21 | Caparros, Cendaña and Co.               | 8996 - SEC          | C                     | 2024 Audit Period *         |
| 22 | Castañeda and Associates                | 0492 - SEC          | C                     | 2023 Audit Period *         |
| 23 | Chua, Chua & Co.                        | 0032 - SEC          | C                     | 2025 Audit Period           |
| 24 | Cleopatra A. Du & Co.                   | 5020 - SEC          | C                     | 2025 Audit Period           |
| 25 | Constantino and Partners                | 0213 - SEC          | A                     | 2023 Audit Period *         |
| 26 | Cruz - Mahorombsar and Company          | 9289 - SEC          | A                     | 2025 - 2029 Audit Period    |
| 27 | Daroya & Company                        | 0221 - SEC          | C                     | 2024 Audit Period *         |
| 28 | De Jesus & Teofilo, CPAs                | 9953 - SEC          | A                     | 2025 Audit Period           |
| 29 | Diaz Murillo Dalupan and Company        | 0234 - SEC          | A                     | 2025 Audit Period           |
| 30 | Dimaculangan, Dimaculangan & Co.        | 0416 - SEC          | B                     | 2025 - 2026 Audit Period    |
| 31 | E. R. Sarcauga & Co.                    | 0773 - SEC          | C                     | 2024 Audit Period *         |
| 32 | Elises & Ciudadano                      | 0161 - SEC          | A                     | 2025 - 2027 Audit Period    |
| 33 | Endriga, Manangu & Associates           | 4187 - SEC          | C                     | 2025 Audit Period           |
| 34 | Estavillo & Company                     | 9414 - SEC          | A                     | 2025 Audit Period           |
| 35 | F. B. Tupue and Company                 | 0833 - SEC          | B                     | 2025 - 2026 Audit Period    |
| 36 | Famatigan Famatigan & Associates        | 2048 - SEC          | C                     | 2024 Audit Period *         |
| 37 | Felicidad B. Diva & Co.                 | 0008 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 38 | Florita & Company                       | 9651 - SEC          | C                     | 2025 Audit Period           |
| 39 | Garriel Angel and Associates            | 9345 - SEC          | C                     | 2025 Audit Period           |
| 40 | Gatmaitan and Associates                | 1323 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 41 | Grajo & Associates                      | 2496 - SEC          | C                     | 2024 Audit Period *         |
| 42 | Hagonia Sze & Co.                       | 6228 - SEC          | B                     | 2025 - 2026 Audit Period    |
| 43 | Inventor, Miranda & Associates          | 0493 - SEC          | C                     | 2025 Audit Period           |



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|----|--------------------------------------|---------------------|-----------------------|--------------------------------------|
| 44 | Isla Lipana & Co.                    | 0142 - SEC          | A                     | 2026 - 2030 Audit Period             |
| 45 | Ismael and Co.                       | 9006 - SEC          | C                     | 2024 Audit Period *                  |
| 46 | J. A. Lamboso and Co.                | 0408 - SEC          | C                     | 2024 Audit Period *                  |
| 47 | J. O. Tabalba & Co.                  | 1595 - SEC          | C                     | 2025 Audit Period                    |
| 48 | J. P. Tolentino & Co.                | 0054 - SEC          | C                     | 2024 Audit Period *                  |
| 49 | Layug, Reaño and Associates          | 0964 - SEC          | C                     | 2024 Audit Period *                  |
| 50 | Leonardo Vicente and Associates      | 1199 - SEC          | C                     | 2025 Audit Period                    |
| 51 | Lily Villamala Ceniza and Associates | 9089 - SEC          | C                     | 2024 Audit Period *                  |
| 52 | Lope Laranjo Bato & Co.              | 6358 - SEC          | C                     | 2025 Audit Period                    |
| 53 | Lopez and Co.                        | 1394 - SEC          | A                     | 2024 Audit Period *                  |
| 54 | Lorenzo - Gomez & Co.                | 0057 - SEC          | C                     | 2025 Audit Period                    |
| 55 | Luis Cañete & Company                | 0127 - SEC          | A                     | 2025 - 2026 Audit Period             |
| 56 | Lupo S. Ramos & Co.                  | 0179 - SEC          | C                     | 2025 Audit Period                    |
| 57 | M. A. Mercado & Co.                  | 5658 - SEC          | B                     | 2025 Audit Period                    |
| 58 | M. F. Padernal and Co.               | 0384 - SEC          | A                     | 2025 - 2029 Audit Period             |
| 59 | M. Ng & T. Lopez Partnership         | 5540 - SEC          | C                     | 2023 Audit Period *                  |
| 60 | M. V. L. Gabriel & Co.               | 1536 - SEC          | C                     | 2024 Audit Period *                  |
| 61 | Maceda Valencia & Co.                | 4748 - SEC          | A                     | 2023 Audit Period *                  |
| 62 | Machica Tan - Cruz & Co.             | 4643 - SEC          | C                     | 2025 Audit Period                    |
| 63 | Madarang & Company                   | 0832 - SEC          | C                     | 2025 Audit Period                    |
| 64 | Magno Payabyab Lim & Co.             | 6752 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 65 | Malbas, Mahinay & Co.                | 0270 - SEC          | C                     | 2024 Audit Period *                  |
| 66 | Manaig, Manaig & Co.                 | 0795 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 67 | Mangay - ayam Lim & Co.              | 0672 - SEC          | B                     | 2025 Audit Period                    |
| 68 | Mariano Caguete & Co.                | 5612 - SEC          | A                     | 2025 Audit Period                    |
| 69 | Mariano Chunpeng and Associates      | 0277 - SEC          | B                     | 2023 Audit Period *                  |
| 70 | Mateo Ramos Celestino Llona and Co.  | 3601 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 71 | Mendoza, Tugano & Co.                | 9862 - SEC          | A                     | 2025 - 2029 Audit Period             |
| 72 | MG Madrid & Co.                      | 0249 - SEC          | A                     | 2025 Audit Period                    |
| 73 | Morfe Ceneta & Co.                   | 4361 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 74 | N. G. Quiñanola & Co.                | 7027 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 75 | Nathaniel P. Colobong & Co.          | 0130 - SEC          | C                     | 2025 Audit Period                    |
| 76 | Navarro Amper & Co.                  | 0004 - SEC          | A                     | 2025 Audit Period                    |
| 77 | Nila N. Mendiola and Co.             | 0542 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 78 | Noel M. Pamintuan & Co.              | 0162 - SEC          | C                     | 2023 Audit Period *                  |
| 79 | Nonato & Company                     | 6359 - SEC          | C                     | 2024 Audit Period *                  |
| 80 | Ong, Noceja & Associates             | 9308 - SEC          | C                     | Audit engagements until<br>31Dec2026 |
| 81 | OO & Associates                      | 1023 - SEC          | C                     | 2025 Audit Period                    |
| 82 | OODA & Company                       | 0014 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 83 | P. F. Tatunay & Co.                  | 1929 - SEC          | C                     | 2025 - 2026 Audit Period             |
| 84 | Pascual, Feliciano & Co.             | 0119 - SEC          | C                     | 2024 Audit Period *                  |
| 85 | PDAC and Co.                         | 5614 - SEC          | C                     | 2023 Audit Period *                  |



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| 86  | Pellicer Manabat & Co.              | 0882 - SEC          | C                     | 2024 Audit Period *         |
| 87  | Perez, Sese, Villa and Co.          | 0222 - SEC          | B                     | 2025 - 2026 Audit Period    |
| 88  | Po Lao Marquez Benedictos & Co.     | 0332 - SEC          | C                     | 2025 Audit Period           |
| 89  | Punongbayan & Araullo               | 0002 - SEC          | A                     | 2026 - 2030 Audit Period    |
| 90  | Quilab & Garsuta, CPAs              | 7787 - SEC          | B                     | 2024 Audit Period *         |
| 91  | Quinsay and Co.                     | 6006 - SEC          | C                     | 2024 Audit Period *         |
| 92  | R. G. Manabat & Co.                 | 0003 - SEC          | A                     | 2026 - 2030 Audit Period    |
| 93  | R. R. Tan & Associates              | 0132 - SEC          | A                     | 2025 - 2027 Audit Period    |
| 94  | R. S. Bernaldo & Associates         | 0300 - SEC          | A                     | 2026 - 2030 Audit Period    |
| 95  | Ramon F. Garcia & Co.               | 0207 - SEC          | A                     | 2025 Audit Period           |
| 96  | Reyes King Ajero and Associates     | 0224 - SEC          | C                     | 2025 Audit Period           |
| 97  | Reyes Tacandong & Co.               | 4782 - SEC          | A                     | 2025 Audit Period           |
| 98  | Reyes, Diano, Tumanda & Co.         | 3556 - SEC          | C                     | 2023 Audit Period *         |
| 99  | RMJ and Associates                  | 9520 - SEC          | C                     | 2025 - 2029 Audit Period    |
| 100 | Roldan, Roldan & Co. <sup>a/</sup>  | 9500 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 101 | Romano Mendez & Company             | 5613 - SEC          | C                     | 2023 Audit Period *         |
| 102 | Romeo G. Torno & Co.                | 4618 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 103 | Roxas Tabamo & Co.                  | 0005 - SEC          | A                     | 2026 - 2030 Audit Period    |
| 104 | Salvio - Leonida Panganiban & Co.   | 5716 - SEC          | C                     | 2025 Audit Period           |
| 105 | San Buenaventura & Co.              | 0233 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 106 | Sayson - Padua and Associates       | 0511 - SEC          | C                     | 2024 Audit Period *         |
| 107 | Sicangco, Menor Villanueva & Co.    | 0719 - SEC          | C                     | 2025 Audit Period           |
| 108 | Sison Corillo Parone & Co.          | 0235 - SEC          | C                     | 2024 Audit Period *         |
| 109 | Sta. Ana, Rivera & Co.              | 0144 - SEC          | B                     | 2025 - 2026 Audit Period    |
| 110 | Sycip Gorres Velayo & Co.           | 0001 - SEC          | A                     | 2026 - 2030 Audit Period    |
| 111 | Tagnia, Ortega & Partners           | 4930 - SEC          | B                     | 2023 Audit Period *         |
| 112 | Tang, Yap and Co.                   | 8318 - SEC          | B                     | 2025 - 2029 Audit Period    |
| 113 | Tayawa Tolentino CPAs and Company   | 9133 - SEC          | C                     | 2024 Audit Period *         |
| 114 | Teodoro Santamaria and Co.          | 5593 - SEC          | B                     | 2025 Audit Period           |
| 115 | Thater, Misa & Company              | 6004 - SEC          | C                     | 2024 Audit Period *         |
| 116 | Tumarao Macabingkil Manugas and Co. | 9327 - SEC          | C                     | 2024 Audit Period *         |
| 117 | Ty - Farma Angus Rentuma & Co.      | 9457 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 118 | UHY M. L. Aguirre & Co.             | 4511 - SEC          | B                     | 2025 Audit Period           |
| 119 | Valdes, Abad and Company            | 0314 - SEC          | A                     | 2025 - 2026 Audit Period    |
| 120 | Velasco Punzalan and Co.            | 3390 - SEC          | C                     | 2025 - 2026 Audit Period    |
| 121 | Villaruz, Villaruz & Co.            | 0058 - SEC          | A                     | 2025 - 2029 Audit Period    |
| 122 | Virgilio R. Santos & Co.            | 0136 - SEC          | B                     | 2024 Audit Period *         |
| 123 | Yu Villar Tadeja and Co.            | 1280 - SEC          | A                     | 2025 - 2029 Audit Period    |

<sup>a/</sup> - Awaiting response on Validity Notice