



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

Name		SEC Acc. No.	Group Category	Audit Period Covered	Firm
1	Ababa, Mark Christian M.	130245 - SEC	A	2025 - 2029 Audit Period	Reyes Tacandong & Co.
2	Abad, Ma. Lois G.	104589 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
3	Abalos, Rean G.	126203 - SEC	A	2025 Audit Period	R. S. Bernaldo & Associates
4	Abanador, Glenn M.	94377 - SEC	A	2023 Audit Period *	Maceda Valencia & Co.
5	Abella, Alexes B.	96749 - SEC	A	2025 Audit Period	Diaz Murillo Dalupan and Company
6	Aclan, Agnes Jade O.	181133 - SEC	C	2025 - 2027 Audit Period	Aclan & Co.
7	Aclan, Arleen O.	63161 - SEC	C	2025 - 2026 Audit Period	Aclan & Co.
8	Acosta, Ysmael S.	112805 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
9	Acyatan, Efren N.	74169 - SEC	C	2025 Audit Period	Acyatan & Co.
10	Adoremus, Restituto R.	25198 - SEC	C	2025 - 2027 Audit Period	Sole Practitioner
11	Aguillon, Gilbert V.	97729 - SEC	B	2025 - 2026 Audit Period	F. B. Tupue and Company
12	Aguirre, Michael L.	97396 - SEC	B	2025 Audit Period	UHY M. L. Aguirre & Co.
13	Aguirre, Zaldy D.	105660 - SEC	A	2024 Audit Period *	Isla Lipana & Co.
14	Agunod, Virgilio F.	75178 - SEC	C	2024 Audit Period *	Sole Practitioner
15	Alas, Danilo T.	27120 - SEC	A	2025 Audit Period	Alas, Oplas & Co.
16	Alba, Romeo C.	14348 - SEC	A	2025 Audit Period	Alba Romeo and Co.
17	Alberto, Rhodora A.	45589 - SEC	C	2024 Audit Period *	Layug, Reaño and Associates
18	Albunian, Grace M.	144364 - SEC	A	2025 - 2029 Audit Period	Reyes Tacandong & Co.
19	Alcantara, Christopher D.	107764 - SEC	A	2025 - 2026 Audit Period	Ramon F. Garcia & Co.
20	Aldea, Maria Antoniette L.	116330 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
21	Alover, Marita B.	44475 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
22	Alvarez, Ronald B.	80057 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
23	Amparado, Ma. Socorro E.	82082 - SEC	C	2024 Audit Period *	Amparado, Ong Yiu, Sabarre & Associates
24	Amparado, Peter Dante E.	75886 - SEC	C	2024 Audit Period *	Amparado, Ong Yiu, Sabarre & Associates
25	Ando, Rose Dale M.	105514 - SEC	A	2025 Audit Period	Isla Lipana & Co.
26	Ang Ban Giok, Benedict A.	93646 - SEC	C	2025 - 2026 Audit Period	MG Madrid & Co.
27	Ang, Johnny F.	108257 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.



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	Name	SEC Acc. No.	Group Category	Audit Period Covered	Firm
28	Angeles, Carolina P.	86981 - SEC	A	2023 Audit Period *	Reyes Tacandong & Co.
29	Angeles, Warren R.	109356 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
30	Angus, Mark M.	99169 - SEC	C	2025 Audit Period	Ty - Farma Angus Rentuma & Co.
31	Aquino, Laarni M.	107695 - SEC	C	2025 Audit Period	OO & Associates
32	Aquino, Nelson Charsegun L.	102077 - SEC	A	2025 Audit Period	Isla Lipana & Co.
33	Arañas, Elirie S.	101773 - SEC	A	2024 Audit Period *	Diaz Murillo Dalupan and Company
34	Araullo, James Josph Benjamin A.	111202 - SEC	A	2025 - 2026 Audit Period	Punongbayan & Araullo
35	Arboleda, Aira Regina S.	122696 - SEC	A	2025 - 2026 Audit Period	Isla Lipana & Co.
36	Arce, Veronica Mae A.	117208 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
37	Arellano, Robert S.	139268 - SEC	A	2025 Audit Period	Arellano Maldo and Associates
38	Arevalo, Ma. Genalin Q.	108517 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
39	Artuz, Annalyn B.	88651 - SEC	A	2023 Audit Period *	Constantino and Partners
40	Asa, Joyce Ann B.	145471 - SEC	C	2025 Audit Period	Endriga, Manangu & Associates
41	Aureada, Yasser R.	144314 - SEC	C	2025 - 2029 Audit Period	Sole Practitioner
42	Babor, Clark Joseph C.	119212 - SEC	B	2025 - 2026 Audit Period	Roxas Tabamo & Co.
43	Baconga, Pio D.	38514 - SEC	C	2025 Audit Period	Baconga Patriana & Co.
44	Baes, Bryan Crisnel M.	128627 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
45	Bagnes, Emerald Anne C.	83761 - SEC	A	2024 Audit Period *	R. G. Manabat & Co.
46	Balogot, Jonathan David A.	118226 - SEC	C	2025 - 2026 Audit Period	Balogot & Co.
47	Balogtas, Ray Francis C.	108795 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
48	Balane, Ma. Roselyn B.	133328 - SEC	A	2025 - 2029 Audit Period	Reyes Tacandong & Co.
49	Balingcongan, Nellybeth C.	96192 - SEC	A	2025 - 2026 Audit Period	Alba Romeo and Co.
50	Balisalisa, Jose Rao'ul J.	109542 - SEC	A	2025 - 2027 Audit Period	Sycip Gorres Velayo & Co.
51	Ballelos, Miguel Jr. U.	109950 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
52	Baluyut, Enrico E.	65537 - SEC	A	2024 Audit Period *	R. G. Manabat & Co.
53	Banguiran, John S.	87408 - SEC	C	2024 Audit Period *	Sole Practitioner
54	Baral, Karlo Eleazar V.	122340 - SEC	A	2025 Audit Period	R. G. Manabat & Co.



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55	Barbacena, Ma. Jovelinda B.	74042 - SEC	C	2025 Audit Period	Barbacena, Tandingan & Co.
56	Barbaso, Mariecris N.	97101 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
57	Barredo, Marco Rene A.	116783 - SEC	A	2025 - 2029 Audit Period	Sycip Gorres Velayo & Co.
58	Barrion, Dell Amor C.	97043 - SEC	C	2025 - 2026 Audit Period	Barrion, Barrion and Company
59	Barroga, Ofelia S.	47189 - SEC	A	2023 Audit Period *	Diaz Murillo Dalupan and Company
60	Bato, Lope Jr. L.	73964 - SEC	C	2025 Audit Period	Lope Laranjo Bato & Co.
61	Bautista, Maria Clarideth S.	141666 - SEC	A	2025 - 2029 Audit Period	Reyes Tacandong & Co.
62	Bawa, Carla A.	125497 - SEC	A	2025 - 2026 Audit Period	Constantino and Partners
63	Belinario, Felomino S.	51526 - SEC	C	2024 Audit Period *	Sole Practitioner
64	Benedictos, Geraldine G.	83753 - SEC	C	2024 Audit Period *	Po Lao Marquez Benedictos & Co.
65	Beng Hui, Belinda T.	88823 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
66	Benitez, Ma. Teresa A.	92716 - SEC	C	2024 Audit Period *	Benitez & Associates
67	Bergado, Ana Lea C.	80470 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
68	Bermudez, Gil C.	59357 - SEC	C	2025 - 2026 Audit Period	Bermudez and Associates
69	Bermudez, Nestor C.	24092 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
70	Bernaldo, Rosario S.	25927 - SEC	A	2024 Audit Period *	R. S. Bernaldo & Associates
71	Bernaldo, Rose Angeli S.	114127 - SEC	A	2025 - 2027 Audit Period	R. S. Bernaldo & Associates
72	Bernardo, Benjamin L.	103435 - SEC	C	2025 Audit Period	B. L. Bernardo & Co.
73	Bilangbilin, Joseph C.	102884 - SEC	A	2025 - 2026 Audit Period	Reyes Tacandong & Co.
74	Bino, Jonathan T.	123492 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
75	Bisnar, Mailene S.	90230 - SEC	A	2025 Audit Period	Punongbayan & Araullo
76	Bithao, Jose V.	53304 - SEC	C	2023 Audit Period *	Sole Practitioner
77	Bon, Albert R.	121479 - SEC	A	2023 Audit Period *	Sycip Gorres Velayo & Co.
78	Bonoen, Meynard A.	110259 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
79	Bonus, Kristine Elizabeth D.	139724 - SEC	C	2025 - 2026 Audit Period	Felicidad B. Diva & Co.
80	Bucao, Oliver C.	86699 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
81	Buensuceso, Manuel Jr. P.	143561 - SEC	A	2025 - 2027 Audit Period	Reyes Tacandong & Co.



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82	Bulaklak, Vener A.	122606 - SEC	A	2025 - 2026 Audit Period	Constantino and Partners
83	Cabauatan, Nestor Mario S.	67032 - SEC	C	2025 Audit Period	Cabauatan, Lee - Rosales and Co.
84	Caleon, Luisa A.	24147 - SEC	C	2024 Audit Period *	Sole Practitioner
85	Calica, Joseph Cedric V.	94541 - SEC	A	2025 - 2027 Audit Period	Aquino, Mata, Calica & Associates
86	Caluscusan, Elmar C.	82116 - SEC	C	2023 Audit Period *	Sole Practitioner
87	Cañete, Andrew John S.	114711 - SEC	A	2023 Audit Period *	Luis Cañete & Company
88	Cañete, Elsa M.	71436 - SEC	C	2024 Audit Period *	Sole Practitioner
89	Cañete, Luis A.	6507 - SEC	A	2025 Audit Period	Luis Cañete & Company
90	Cañete, Noel Peter F.	89801 - SEC	A	2025 Audit Period	Luis Cañete & Company
91	Caparas, Jaydee P.	91338 - SEC	C	2025 Audit Period	Sole Practitioner
92	Caseles, Araceli F.	113583 - SEC	A	2025 Audit Period	Maceda Valencia & Co.
93	Castañeda, Jay Loren M.	116355 - SEC	A	2025 - 2029 Audit Period	Sycip Gorres Velayo & Co.
94	Castañeda, Raul F.	58273 - SEC	C	2023 Audit Period *	Castañeda and Associates
95	Catalan, Kristopher S.	109712 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
96	Caterio, Cedric M.	87322 - SEC	A	2025 Audit Period	Reyes Tacandong & Co.
97	Cay-an, Alfonso L.	99805 - SEC	B	2025 - 2026 Audit Period	Valdes, Abad and Company
98	Celedio, Marvin M.	145119 - SEC	A	2025 Audit Period	Tagnia, Ortega & Partners
99	Celestino, Samuel C.	34101 - SEC	C	2025 - 2026 Audit Period	Mateo Ramos Celestino Llona and Co.
100	Cendaña, Christian Fev E.	145558 - SEC	C	2024 Audit Period *	Caparros, Cendaña and Co.
101	Ceneta, Buendigardo R.	95542 - SEC	C	2025 - 2026 Audit Period	Morfe Ceneta & Co.
102	Ceniza, Lily V.	27005 - SEC	C	2023 Audit Period *	Lily Villamala Ceniza and Associates
103	Chan, Lucy L.	88118 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
104	Chiu, Jane Carol U.	127285 - SEC	A	2025 - 2029 Audit Period	Sycip Gorres Velayo & Co.
105	Chu, Leovina Mae V.	99910 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
106	Chua, Lloyd Kenneth S.	109688 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
107	Chua, Ruby C.	27449 - SEC	C	2025 Audit Period	Chua, Chua & Co.
108	Ciudadano, Thelma S.	33318 - SEC	C	2025 Audit Period	Elises & Ciudadano



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109	Clarino, Emmanuel V.	27455 - SEC	A	2023 Audit Period *	Reyes Tacandong & Co.
110	Clemente, Gerardo P.	44367 - SEC	C	2025 - 2027 Audit Period	Sole Practitioner
111	Co, Almira Frances A.	120483 - SEC	C	2024 Audit Period *	Pascual, Feliciano & Co.
112	Colobong, Nathaniel P.	50049 - SEC	C	2025 Audit Period	Nathaniel P. Colobong & Co.
113	Columbres, Alicia S.	69679 - SEC	A	2025 - 2026 Audit Period	R. G. Manabat & Co.
114	Comedia, Ma. Isabel E.	92966 - SEC	A	2025 - 2027 Audit Period	Punongbayan & Araullo
115	Concepcion, Rossana A	58440 - SEC	C	2023 Audit Period *	Sole Practitioner
116	Constantino, Jerome Antonio B.	49553 - SEC	A	2023 Audit Period *	Constantino and Partners
117	Constantino, Katherine O.	57973 - SEC	A	2023 Audit Period *	Constantino and Partners
118	Costales, Edcel U.	134633 - SEC	A	2025 - 2026 Audit Period	Punongbayan & Araullo
119	Cruz, Antonio V.	17482 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
120	Cruz, David Ernesto V.	110671 - SEC	A	2025 - 2029 Audit Period	Cruz - Marohombsar and Company
121	Cruz, Maria Antoniette M.	109720 - SEC	A	2025 Audit Period	Mariano Caguete & Co.
122	Danao, Roderick M.	88453 - SEC	A	2025 - 2029 Audit Period	Isla Lipana & Co.
123	Daroya, Jovencio N.	90369 - SEC	C	2024 Audit Period *	Daroya & Company
124	David, Ligaya T.	83348 - SEC	C	2024 Audit Period *	A. Sanchez, L. David and Company
125	Dayego, Madonna Mia S.	93985 - SEC	A	2025 - 2029 Audit Period	M. F. Padernal and Co.
126	Dayoan, Sharon G.	92973 - SEC	A	2024 Audit Period *	R. G. Manabat & Co.
127	Daza, Domingo A.	109993 - SEC	A	2023 Audit Period *	R. R. Tan & Associates
128	De Chavez, Jocelyn J.	111554 - SEC	A	2025 Audit Period	Isla Lipana & Co.
129	De Guzman, Carlos Federico C.	110973 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
130	De Jesus, Florivel M.	87417 - SEC	C	2024 Audit Period *	Sole Practitioner
131	De Jesus, Romeo Jr. A.	86071 - SEC	A	2025 Audit Period	De Jesus & Teofilo, CPAs
132	De Leon, Raphael Erickson M.	121325 - SEC	A	2025 - 2029 Audit Period	Sycip Gorres Velayo & Co.
133	De Mesa, Diana Rose A.	125748 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
134	Delgado, Melissa S.	91257 - SEC	A	2025 Audit Period	Navarro Amper & Co.
135	Diaz, Reagan P.	115212 - SEC	C	2025 Audit Period	Sole Practitioner



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136	Dimagiba, Arsenio Jr. M.	7468 - SEC	B	2025 Audit Period	Teodoro Santamaria and Co.
137	Dinglasan, Evelyn M.	34316 - SEC	A	2025 - 2026 Audit Period	A. M. Yu & Associates
138	Dinorog, Raymundo L.	56622 - SEC	C	2025 Audit Period	Sole Practitioner
139	Dioso, Dindo Marco M.	95177 - SEC	A	2023 Audit Period *	R. G. Manabat & Co.
140	Dioso, Sheila Ricca G.	115382 - SEC	A	2023 Audit Period *	R. G. Manabat & Co.
141	Diva, Felicidad B.	38918 - SEC	C	2025 - 2026 Audit Period	Felicidad B. Diva & Co.
142	Domondon, Pocholo C.	108839 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
143	Du, Cleopatra A.	44076 - SEC	C	2025 Audit Period	Cleopatra A. Du & Co.
144	Dulatas, Tomas P.	71909 - SEC	C	2024 Audit Period *	Sole Practitioner
145	Dumayas, Emmanuel C.	116516 - SEC	C	2025 Audit Period	PDAC and Co.
146	Elises, Jose Q.	26425 - SEC	A	2025 - 2027 Audit Period	Elises & Ciudadano
147	Elle, Manolito R.	106471 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
148	Escaño, Christian Paulo C.	111181 - SEC	C	2025 Audit Period	C. P. C. Escaño & Co.
149	Escaño, Donnabel B.	114476 - SEC	C	2025 - 2029 Audit Period	C. P. C. Escaño & Co.
150	Escuadro, Pamela Ann P.	128829 - SEC	A	2024 Audit Period *	Reyes Tacandong & Co.
151	Esperida, Jaime P.	59580 - SEC	C	2025 Audit Period	Sole Practitioner
152	Estacio, Editha V.	91269 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
153	Estavillo, Homer Deo Datu T.	120414 - SEC	A	2025 Audit Period	Estavillo & Company
154	Estavillo, Lesther T.	116213 - SEC	C	Audit engagements until 31Dec2026	Estavillo & Company
155	Estrella, Winnie A.	117516 - SEC	A	2025 - 2029 Audit Period	Sycip Gorres Velayo & Co.
156	Estuaría, Nelia P.	15711 - SEC	C	2024 Audit Period *	Tumarao Macabingkil Manugas and Co.
157	Evely L. Chun Peng	25402 - SEC	B	2025 Audit Period	Mariano Chunpeng and Associates
158	Fajardo, Kathleen Margaret O.	186950 - SEC	C	Audit engagements until 31Dec2026	Ong, Noceja & Associates
159	Famatigan, Nestor Jr. S.	27635 - SEC	C	2024 Audit Period *	Famatigan Famatigan & Associates
160	Feliciano, Fidel S.	87123 - SEC	C	2024 Audit Period *	Pascual, Feliciano & Co.
161	Felismino, Christian Francis S.	111361 - SEC	A	2023 Audit Period *	Roxas Tabamo & Co.



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162	Felismino, Nina Cecilia S.	103737 - SEC	A	2025 Audit Period	Navarro Amper & Co.
163	Ferarez, Christopher M.	97462 - SEC	A	2025 Audit Period	Punongbayan & Araullo
164	Fernandez, Richard S.	128429 - SEC	A	2025 - 2029 Audit Period	Navarro Amper & Co.
165	Fernando, Belinda B.	81207 - SEC	A	2023 Audit Period *	Reyes Tacandong & Co.
166	Ferrer, Joeffrey Mark P.	115793 - SEC	A	2025 Audit Period	Navarro Amper & Co.
167	Florece, Emmanuel M.	54020 - SEC	C	2025 Audit Period	Sole Practitioner
168	Florita, Jacquelyn S.	108487 - SEC	C	2025 - 2029 Audit Period	Florita & Company
169	Florita, Neil Zernan Q.	96228 - SEC	C	2025 Audit Period	Florita & Company
170	Fua, Ellinor C.	45241 - SEC	C	2024 Audit Period *	Sole Practitioner
171	Gabagat, Reynaldo J.	88053 - SEC	C	2023 Audit Period *	Sole Practitioner
172	Gabriel, Ma. Victoria L.	80631 - SEC	C	2024 Audit Period *	M. V. L. Gabriel & Co.
173	Galicía, Rohanie C.	118706 - SEC	A	2025 - 2026 Audit Period	R. G. Manabat & Co.
174	Gamao, Aljuver R.	126931 - SEC	A	2025 - 2026 Audit Period	Roxas Tabamo & Co.
175	Garcia, Aldie P.	107076 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
176	Garcia, Djole S.	97907 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
177	Garcia, Dolores M.	68582 - SEC	C	2024 Audit Period *	Sole Practitioner
178	Garcia, Josefino F.	49932 - SEC	A	2025 Audit Period	Ramon F. Garcia & Co.
179	Garcia, Marvin G.	102934 - SEC	A	2025 Audit Period	R. S. Bernaldo & Associates
180	Garcia, Ramon F.	31280 - SEC	A	2025 Audit Period	Ramon F. Garcia & Co.
181	Garriel, Ma. Lourdes Tiffany G.	90201 - SEC	C	2025 Audit Period	Garriel Angel and Associates
182	Gatmaitan, Rodrigo Jr. G.	34583 - SEC	C	2025 - 2026 Audit Period	Gatmaitan and Associates
183	Giorla, Rhodora G.	31307 - SEC	C	2023 Audit Period *	Sole Practitioner
184	Go, Jhoanna Feliza C.	114112 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
185	Go, Rachel V.	77441 - SEC	C	2025 Audit Period	Sole Practitioner
186	Gomez, Rainerio L.	83383 - SEC	C	2025 - 2026 Audit Period	Lorenzo - Gomez & Co.
187	Gonzales, Ariel D.	89570 - SEC	A	2025 Audit Period	Aquino, Mata, Calica & Associates
188	Gonzales, Christine M.	104864 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner



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189	Grajo, Antonio P.	78015 - SEC	C	2024 Audit Period *	Grajo & Associates
190	Granada, Attila D.	7496 - SEC	C	2024 Audit Period *	Sole Practitioner
191	Granada, Consejo O.	8467 - SEC	C	2024 Audit Period *	Sole Practitioner
192	Granada, Rommel O.	86473 - SEC	C	2025 Audit Period	Sole Practitioner
193	Grospe, Genghis O.	121500 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
194	Guantes, Martin C.	88494 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
195	Guerrero, Arminda A.	85531 - SEC	C	2025 Audit Period	Acyatan & Co.
196	Guieb, Dreo B.	134498 - SEC	A	2025 - 2029 Audit Period	Reyes Tacandong & Co.
197	Hernandez, Maria Pilar B.	105007 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
198	Ilagan, Ma. Elma L.	79047 - SEC	C	2025 Audit Period	Sole Practitioner
199	Inventor, Angelica Mae S.	159317 - SEC	C	2025 Audit Period	Inventor, Miranda & Associates
200	Ismael, Christopher U.	49177 - SEC	C	2024 Audit Period *	Ismael and Co.
201	Ismael, Kristine Joy M.	156949 - SEC	C	2025 Audit Period	Ismael and Co.
202	Jamotillo, Daphne A.	100039 - SEC	A	2025 Audit Period	Reyes Tacandong & Co.
203	Javier, Janeth N.	111092 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
204	Javier, Jose Jr. P.	70807 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
205	Jose, Christina A.	132334 - SEC	A	2025 - 2029 Audit Period	Reyes Tacandong & Co.
206	Joseph E. Quinsay	118911 - SEC	C	2025 Audit Period	Quinsay and Co.
207	Josue, Darwin R.	129765 - SEC	A	2025 Audit Period	Reyes Tacandong & Co.
208	Joven, Mark Matthew YC.	121721 - SEC	C	2023 Audit Period *	Sole Practitioner
209	Juacalla, Jasmin T.	29413 - SEC	C	2025 Audit Period	Sole Practitioner
210	Juan, Valenbert C.	106735 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
211	Khia, Rodolfo R.	50424 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
212	Lagrimas, Alvin R.	134448 - SEC	A	2025 - 2029 Audit Period	Sycip Gorres Velayo & Co.
213	Laguna, Andrei Nico D.	136590 - SEC	A	2025 - 2029 Audit Period	Isla Lipana & Co.
214	Lalunio, Sonny M.	107457 - SEC	A	2025 - 2026 Audit Period	Navarro Amper & Co.
215	Lamboso, Jane A.	94970 - SEC	C	2024 Audit Period *	J. A. Lamboso and Co.



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	Name	SEC Acc. No.	Group Category	Audit Period Covered	Firm
216	Lapidez, Tireso Randy F.	92183 - SEC	A	2025 - 2026 Audit Period	R. G. Manabat & Co.
217	Layug, Eleanor A.	100794 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
218	Lee, Chemson Y.	76407 - SEC	C	2025 Audit Period	Sole Practitioner
219	Leonardo, Edgardo A.	36606 - SEC	C	2025 Audit Period	Leonardo Vicente and Associates
220	Leong, Anito C. W.	49720 - SEC	C	2025 - 2026 Audit Period	Hagonia Sze & Co.
221	Leongson, Benigno F.	122551 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
222	Lim - Cerna, Ester K.	29485 - SEC	A	2025 - 2026 Audit Period	Luis Cañete & Company
223	Lim, Jean L.	39097 - SEC	C	2025 Audit Period	Chua, Chua & Co.
224	Lonon, Jeserio Jr. G.	123245 - SEC	A	2025 Audit Period	Baconga Patriana & Co.
225	Lopez, Catherine E.	86447 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
226	Lopez, Ma. Victoria R.	28239 - SEC	A	2024 Audit Period *	Lopez and Co.
227	Lopez, Restituto T.	29515 - SEC	A	2024 Audit Period *	Lopez and Co.
228	Loyola, Wenda Lynn M.	109952 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
229	Lu, Alicia O.	62493 - SEC	C	2023 Audit Period *	Sole Practitioner
230	Lucas, Roel E.	98200 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
231	Macabingkil, Lucio A.	36646 - SEC	C	2024 Audit Period *	Tumarao Macabingkil Manugas and Co.
232	Macamos, Vanessa P.	102309 - SEC	A	2025 - 2026 Audit Period	R. G. Manabat & Co.
233	Macapinlac, Gaile A.	98838 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
234	Machica, Ma. Grace A.	116865 - SEC	C	2024 Audit Period *	Machica Tan - Cruz & Co.
235	Machica, Michael A.	87640 - SEC	C	2025 Audit Period	Machica Tan - Cruz & Co.
236	Machuca, Juan Miguel P.	116998 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
237	Madamba, Dexter Allan Noel N.	129516 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
238	Maddalora, Arthur M.	121887 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
239	Madrid, Mario Jr. G.	92303 - SEC	A	2025 Audit Period	MG Madrid & Co.
240	Magcaling, Glenn J.	98624 - SEC	A	2024 Audit Period *	R. S. Bernaldo & Associates
241	Magdaraog, Marlon B.	132030 - SEC	C	2025 Audit Period	MG Madrid & Co.
242	Maglaqui, Jonathan John L.	107187 - SEC	A	2025 - 2029 Audit Period	Yu Villar Tadeja and Co.



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243	Magno, Jenalyn Grace L.	126027 - SEC	C	2025 - 2026 Audit Period	Magno Payabyab Lim & Co.
244	Malantic, Aris C.	90190 - SEC	A	2024 Audit Period *	Sycip Gorres Velayo & Co.
245	Malbas, Nenita R.	71173 - SEC	C	2024 Audit Period *	Malbas, Mahinay & Co.
246	Malco, Dennis M.	126035 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
247	Malik, Kathy Q.	109073 - SEC	C	2024 Audit Period *	Sole Practitioner
248	Maliwat, Anselma P.	97918 - SEC	A	2023 Audit Period *	Constantino and Partners
249	Mallari, Marvin A.	134436 - SEC	C	2025 - 2029 Audit Period	Sole Practitioner
250	Malvas, Karl Joseph N.	110926 - SEC	A	2025 Audit Period	Reyes Tacandong & Co.
251	Mamacus, Raymond Joey D.	130827 - SEC	A	2025 - 2029 Audit Period	Punongbayan & Araullo
252	Maminta, Gina M.	61936 - SEC	C	2024 Audit Period *	Sole Practitioner
253	Maminta, Juan Carlo B.	115260 - SEC	A	2024 Audit Period *	Sycip Gorres Velayo & Co.
254	Manabat, Meryl Ann S.	130146 - SEC	C	2024 Audit Period *	Pellicer Manabat & Co.
255	Manaig, Raymund J.	92997 - SEC	C	2025 - 2026 Audit Period	Manaig, Manaig & Co.
256	Manalang, Carlo Paolo V.	111947 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
257	Manalese, Reginald S.	99375 - SEC	B	2025 Audit Period	Aquino, Mata, Calica & Associates
258	Manaligod, Silvestre A.	82783 - SEC	C	2025 Audit Period	Sole Practitioner
259	Manangu, Severino M.	29567 - SEC	C	2025 Audit Period	Endriga, Manangu & Associates
260	Mangangey, Clairma T.	86898 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
261	Mangay - ayam, Rodrigo M.	21565 - SEC	B	2025 Audit Period	Mangay - ayam Lim & Co.
262	Mangundaya, Imelda D.	90670 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
263	Martin, Rizaldy R.	97200 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
264	Martinez, Ethel P.	144003 - SEC	B	2025 Audit Period	Perez, Sese, Villa and Co.
265	Martinez, Gadosa R.	107497 - SEC	C	2025 Audit Period	Alas, Oplas & Co.
266	Mata, John Endel S.	121347 - SEC	A	2026 - 2030 Audit Period	Punongbayan & Araullo
267	Mateo, Julie Christine O.	93542 - SEC	A	2024 Audit Period *	Sycip Gorres Velayo & Co.
268	Maute, Yusoph A.	140306 - SEC	A	2025 - 2026 Audit Period	Punongbayan & Araullo
269	Mendeja, Ma. Judith K.	57455 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner



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270	Mendez, Rochelle B.	103142 - SEC	C	2023 Audit Period *	Romano Mendez & Company
271	Mendiola, Nila N.	63944 - SEC	C	2025 - 2026 Audit Period	Nila N. Mendiola and Co.
272	Mendoza, Emmanuel Y.	84318 - SEC	A	2025 Audit Period	Mendoza, Tugano & Co.
273	Mendoza, Loubelle V.	115161 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
274	Mendoza, Michelle R.	97380 - SEC	A	2024 Audit Period *	Reyes Tacandong & Co.
275	Menes, Jenny Isabel B.	115499 - SEC	A	2025 - 2027 Audit Period	Navarro Amper & Co.
276	Mercado, Marcelino A.	66885 - SEC	B	2025 Audit Period	M. A. Mercado & Co.
277	Mijares, Rene M.	13858 - SEC	C	2025 Audit Period	Sole Practitioner
278	Miranda, Wilma I.	45779 - SEC	C	2025 Audit Period	Inventor, Miranda & Associates
279	Misa, Richard M.	137649 - SEC	C	2024 Audit Period *	Thater, Misa & Company
280	Molina, Corina D.	109696 - SEC	A	Audit engagements until 31Dec2026	Isla Lipana & Co.
281	Molina, John	92632 - SEC	A	2024 Audit Period *	R. G. Manabat & Co.
282	Montañez, Dolmar C.	112004 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
283	Morfe, Maria Gracia L.	95597 - SEC	C	2024 Audit Period *	Morfe Ceneta & Co.
284	Murcia, Romualdo III V.	95626 - SEC	A	2025 - 2026 Audit Period	Punongbayan & Araullo
285	Namuco, Justo Jesus S.	126048 - SEC	A	2025 - 2026 Audit Period	Isla Lipana & Co.
286	Nañola, Ramilito L.	90741 - SEC	A	2025 Audit Period	Punongbayan & Araullo
287	Nañola, Ramilito L.	90741 - SEC	A	2025 Audit Period	Punongbayan & Araullo
288	Narag, Cliff Richard B.	135141 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
289	Neptuno, Arman B.	148776 - SEC	A	2025 - 2029 Audit Period	Punongbayan & Araullo
290	Ng, Marco Fernando L.	116799 - SEC	C	2023 Audit Period *	M. Ng & T. Lopez Partnership
291	Niño, Glenda A.	114462 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
292	Nonato, Richona Lourdes B.	117091 - SEC	C	2024 Audit Period *	Nonato & Company
293	Nonato, Wan Margaret L.	52597 - SEC	C	2025 - 2027 Audit Period	Nonato & Company
294	Ocampo, Ma. Melissa Shyr A.	126685 - SEC	C	2025 Audit Period	Machica Tan - Cruz & Co.
295	Ocampo, Maria Cristina Josefina B.	71098 - SEC	A	2025 - 2026 Audit Period	Berces - Ocampo, Mendoza and Associates



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	Name	SEC Acc. No.	Group Category	Audit Period Covered	Firm
296	Olano, Arrel R.	24720 - SEC	C	2025 - 2026 Audit Period	OODA & Company
297	Ong, Arthur Vinzon U.	120745 - SEC	A	2025 Audit Period	Reyes Tacandong & Co.
298	Ong, Lagrimas N.	38847 - SEC	C	Audit engagements until 31Dec2026	Ong, Noceja & Associates
299	Opamin, Annabelle I.	79110 - SEC	C	2024 Audit Period *	Sole Practitioner
300	Oplado, Arnulfo B.	67421 - SEC	B	2025 - 2026 Audit Period	Sta. Ana, Rivera & Co.
301	Oplas, Maria Criselda S.	63314 - SEC	A	2024 Audit Period *	Alas, Oplas & Co.
302	Ortega, Dexter F.	117258 - SEC	B	2023 Audit Period *	Tagnia, Ortega & Partners
303	Pabillon, Vergel Jr. E.	119924 - SEC	A	2025 - 2029 Audit Period	Isla Lipana & Co.
304	Pacumba, Jan Gariv M.	130983 - SEC	C	2025 Audit Period	Lope Laranjo Bato & Co.
305	Padernal, Ma. Milagros F.	28591 - SEC	A	2025 - 2029 Audit Period	M. F. Padernal and Co.
306	Padilla, Richie Jackson T.	125656 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
307	Padua, Randy M.	90506 - SEC	C	2024 Audit Period *	Sayson - Padua and Associates
308	Paguio, Floyd C.	115664 - SEC	C	2023 Audit Period *	PDAC and Co.
309	Paguio, Honorata L.	78850 - SEC	A	2023 Audit Period *	Ramon F. Garcia & Co.
310	Paigma, Erwin A.	118576 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
311	Palad, Wilfredo C.	45177 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
312	Pamintuan, Carolina S.	60735 - SEC	C	2023 Audit Period *	Noel M. Pamintuan & Co.
313	Panganiban, Emilio Jr. B.	100135 - SEC	C	2025 Audit Period	Salvio - Leonida Panganiban & Co.
314	Paño, Anthony D.	141730 - SEC	A	2025 Audit Period	R. S. Bernaldo & Associates
315	Paraiso, Irene Janet A.	92305 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
316	Paredes, Maila M.	86802 - SEC	C	2025 - 2026 Audit Period	OO & Associates
317	Pascual, Alexander D.	59638 - SEC	C	2024 Audit Period *	Pascual, Feliciano & Co.
318	Patriana, Lindy C.	35358 - SEC	A	2025 Audit Period	Baconga Patriana & Co.
319	Payabyab, Rhene G.	102485 - SEC	C	2025 - 2026 Audit Period	Magno Payabyab Lim & Co.
320	Pelayo, Julito C.	59978 - SEC	C	2023 Audit Period *	Sole Practitioner
321	Pellicer, Edwin M.	124840 - SEC	C	2024 Audit Period *	Pellicer Manabat & Co.



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322	Pereña, Jarred D.	109297 - SEC	A	2026 - 2030 Audit Period	Roxas Tabamo & Co.
323	Pernato, Ramonito D.	35390 - SEC	C	2024 Audit Period *	Sole Practitioner
324	Pernez, Marlon M.	86958 - SEC	C	2025 Audit Period	Sole Practitioner
325	Piamonte, Renan A.	107805 - SEC	A	2025 Audit Period	Punongbayan & Araullo
326	Pinpin, Alvin M.	94303 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
327	Po, Jennifer Rose K.	54058 - SEC	C	2025 Audit Period	Po Lao Marquez Benedictos & Co.
328	Ponce, Richard Noel M.	120457 - SEC	A	2025 Audit Period	Diaz Murillo Dalupan and Company
329	Pore, Maria Veronica Andresa R.	90349 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
330	Porsuelo, Jennifer C.	109384 - SEC	C	Audit engagements until 31Dec2026	Sole Practitioner
331	Prado, Brigida R.	44285 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
332	Protacio, Christian A.	128888 - SEC	C	2024 Audit Period *	Sole Practitioner
333	Punay, Mary Grace A.	116576 - SEC	A	2025 Audit Period	Punongbayan & Araullo
334	Punzalan, Ernesto V.	21749 - SEC	C	2024 Audit Period *	PDAC and Co.
335	Punzalan, Sharon V.	101510 - SEC	C	2025 - 2026 Audit Period	Velasco Punzalan and Co.
336	Quilab, Ana Mariae Michelle D.	121076 - SEC	B	2024 Audit Period *	Quilab & Garsuta, CPAs
337	Quilab, Rico P.	46034 - SEC	B	2024 Audit Period *	Quilab & Garsuta, CPAs
338	Quiñanola, Noe G.	36126 - SEC	C	2025 - 2026 Audit Period	N. G. Quiñanola & Co.
339	Radam, Redgienald G.	118866 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
340	Ramos, Bernalette L.	91906 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
341	Ramos, Peter Jan K.	151193 - SEC	C	2025 - 2026 Audit Period	Lupo S. Ramos & Co.
342	Raz, Joel M.	101243 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
343	Reaño, Marites L.	54724 - SEC	C	2024 Audit Period *	Layug, Reaño and Associates
344	Rebullido, Bienvenido II M.	119460 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
345	Recto, Michelle Marie A.	130623 - SEC	A	2024 Audit Period *	Diaz Murillo Dalupan and Company
346	Reginalde, Raymand F.	155220 - SEC	C	2024 Audit Period *	Pascual, Feliciano & Co.
347	Rejano, Roberto R.	16154 - SEC	C	2025 Audit Period	Sole Practitioner



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348	Rentuma, Juneth A.	100288 - SEC	C	2025 - 2026 Audit Period	Ty - Farma Angus Rentuma & Co.
349	Resuello, Anabella R.	125463 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
350	Reyes, Haydee M.	83522 - SEC	A	2023 Audit Period *	Reyes Tacandong & Co.
351	Reyes, Jan Michael L.	104972 - SEC	A	2025 Audit Period	Isla Lipana & Co.
352	Reyes, Rene A.	48750 - SEC	C	2025 Audit Period	Reyes King Ajero and Associates
353	Ricaforte, Maricelle L.	105924 - SEC	A	2024 Audit Period *	Constantino and Partners
354	Rillorta, Ria C.	103172 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
355	Rivera, Jonathan G.	20802 - SEC	B	2025 - 2026 Audit Period	Sta. Ana, Rivera & Co.
356	Rodriguez, Bernadette C.	104172 - SEC	C	2023 Audit Period *	Castañeda and Associates
357	Rodriguez, Cita N.	19286 - SEC	C	2024 Audit Period *	Sole Practitioner
358	Rodriguez, Mary Jane M.	100575 - SEC	C	2025 Audit Period	Madarang & Company
359	Rodriguez, Wilfrido C.	23299 - SEC	C	2023 Audit Period *	Sole Practitioner
360	Roldan, Paul Nicomedes L. ^{a/}	75656 - SEC	C	2025 - 2026 Audit Period	Roldan, Roldan & Co.
361	Romano, Joel C.	102976 - SEC	C	2023 Audit Period *	Romano Mendez & Company
362	Ruiz, Maria Vivian C.	83687 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
363	Sabado, Michael C.	89336 - SEC	A	2025 - 2027 Audit Period	Sycip Gorres Velayo & Co.
364	Sabug, Ryan A.	111183 - SEC	A	2024 Audit Period *	Alas, Oplas & Co.
365	Salangad, Darryll Reese Q.	107615 - SEC	A	2025 - 2029 Audit Period	Reyes Tacandong & Co.
366	Salvador, Chester Nimitz F.	129556 - SEC	A	2025 - 2027 Audit Period	R. R. Tan & Associates
367	Salvador, Wanessa G.	118546 - SEC	A	2023 Audit Period *	Sycip Gorres Velayo & Co.
368	Salvio, Rosemarie R.	35637 - SEC	C	2025 Audit Period	Salvio - Leonida Panganiban & Co.
369	Sambrano, Gregorio Jr. I.	88825 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
370	Samonte, Lilibeth I.	70286 - SEC	A	2025 - 2026 Audit Period	Ramon F. Garcia & Co.
371	San Buenaventura, Evelyn R.	16166 - SEC	C	2025 - 2026 Audit Period	San Buenaventura & Co.
372	Sanchez, Angelina T.	35897 - SEC	C	2023 Audit Period *	A. Sanchez, L. David and Company
373	Sanchez, Jerald M.	121830 - SEC	A	2026 - 2030 Audit Period	Punongbayan & Araullo
374	Santamaria, Rachel Lydia T.	83524 - SEC	B	2025 Audit Period	Teodoro Santamaria and Co.



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375	Santiago, Emmanuel C.	35669 - SEC	C	2025 Audit Period	Sole Practitioner
376	Santiago, Jonavell B.	154806 - SEC	A	2025 - 2029 Audit Period	Punongbayan & Araullo
377	Santiago, Lloyd Y.	121621 - SEC	A	2024 Audit Period *	Diaz Murillo Dalupan and Company
378	Santiago, Ronaldo M.	125047 - SEC	C	2025 Audit Period	Sole Practitioner
379	Santos, Catherine H.	110097 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
380	Santos, Joward C.	148051 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
381	Santos, Jozel Francisco Jr. C.	89044 - SEC	A	2023 Audit Period *	Diaz Murillo Dalupan and Company
382	Santos, Pelita F.	105241 - SEC	B	2024 Audit Period *	Virgilio R. Santos & Co.
383	Santos, Remedios R.	28234 - SEC	B	2025 Audit Period	Virgilio R. Santos & Co.
384	Santos, Virgilio R.	26881 - SEC	B	2025 Audit Period	Virgilio R. Santos & Co.
385	Sarcauga, Lina T.	28463 - SEC	C	2024 Audit Period *	E. R. Sarcauga & Co.
386	Saringan, Aileen L.	72557 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
387	Sarmiento, Rodel Augusto G.	96995 - SEC	C	2025 Audit Period	Aldana Sarmiento and Company
388	See, Paul Chester U.	104941 - SEC	A	2026 - 2030 Audit Period	Isla Lipana & Co.
389	Señeres, Dhonabee B.	97133 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
390	Serna, Lourdes L.	82133 - SEC	C	2025 Audit Period	Sole Practitioner
391	Sese, Ma. Alma C.	54588 - SEC	B	2025 - 2026 Audit Period	Perez, Sese, Villa and Co.
392	Sia, Ricky A.	89090 - SEC	C	2025 Audit Period	Sole Practitioner
393	Simangan, Florizza C.	147917 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
394	Sison, Alina C.	91629 - SEC	C	2024 Audit Period *	Sison Corillo Parone & Co.
395	Sison, Neil U.	89997 - SEC	C	2024 Audit Period *	Sison Corillo Parone & Co.
396	Solangan, Rafaelito C.	64907 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
397	Solmayor, Ma. Delia E.	57104 - SEC	C	2025 Audit Period	Sole Practitioner
398	Sombrito, Drake M.	93161 - SEC	A	2025 Audit Period	Navarro Amper & Co.
399	Sto. Tomas, Myra Liza S.	118513 - SEC	A	2025 - 2027 Audit Period	R. G. Manabat & Co.
400	Sy Bang, Ma. Emma T.	39266 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
401	Sy, Denver S.	143905 - SEC	C	2025 Audit Period	Sole Practitioner



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402	Sze, Dixon L.	118312 - SEC	B	2025 - 2026 Audit Period	Hagonia Sze & Co.
403	Tabag, Enrico D.	99498 - SEC	C	2026 - 2030 Audit Period	Sole Practitioner
404	Tabalba, Julito O.	28413 - SEC	C	2025 Audit Period	J. O. Tabalba & Co.
405	Tabamo, Gabriel Jr. D.	109213 - SEC	A	2024 Audit Period *	Roxas Tabamo & Co.
406	Tacandong, Protacio T.	25006 - SEC	A	2023 Audit Period *	Reyes Tacandong & Co.
407	Tadeja, Ericson D.	95707 - SEC	A	2025 - 2029 Audit Period	Yu Villar Tadeja and Co.
408	Tagalog, Margem A.	98098 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
409	Tampoc, Markent Ronie R.	120537 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
410	Tan, Lloyd T.	117307 - SEC	A	2025 - 2029 Audit Period	Diaz Murillo Dalupan and Company
411	Tan, Wilson P.	76737 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
412	Tandingan, Merian M.	89850 - SEC	C	2025 Audit Period	Barbacena, Tandingan & Co.
413	Tang, Jan Marcus A.	131749 - SEC	B	2025 Audit Period	Tang, Yap and Co.
414	Tangso, Pamela Grace S.	118635 - SEC	A	2025 - 2029 Audit Period	Mendoza, Tugano & Co.
415	Tanguin, Shane Dave D.	115818 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
416	Tatunay, Prudencio F.	32367 - SEC	C	2025 - 2026 Audit Period	P. F. Tatunay & Co.
417	Tayawa, Jose B.	46096 - SEC	C	2024 Audit Period *	Tayawa Tolentino CPAs and Company
418	Teo, Wilson P.	92765 - SEC	A	2023 Audit Period *	Reyes Tacandong & Co.
419	Thater, Walter B.	96515 - SEC	C	2024 Audit Period *	Thater, Misa & Company
420	Ticlaio, Jennifer D.	109616 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
421	Toledaña, Dexter DJ V.	121827 - SEC	A	2025 - 2026 Audit Period	Isla Lipana & Co.
422	Tolentino, Joaquin Jr. P.	129016 - SEC	C	2025 - 2026 Audit Period	J. P. Tolentino & Co.
423	Tolentino, Maria Luisa R.	29901 - SEC	C	2025 Audit Period	Lupo S. Ramos & Co.
424	Tolentino, Ramona Carmela R.	42651 - SEC	C	2024 Audit Period *	J. P. Tolentino & Co.
425	Toni Teefanie Chunpeng	97537 - SEC	C	2025 Audit Period	Mariano Chunpeng and Associates
426	Torno, Romeo G.	43083 - SEC	C	2025 - 2026 Audit Period	Romeo G. Torno & Co.
427	Torres, Evangeline M.	105333 - SEC	A	2025 Audit Period	Alba Romeo and Co.
428	Torres, Narciso Jr. T.	84208 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.



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

	Name	SEC Acc. No.	Group Category	Audit Period Covered	Firm
429	Tugano, Ephraim T.	141181 - SEC	A	2025 Audit Period	Mendoza, Tugano & Co.
430	Tujan, Lisa Mae G.	96030 - SEC	C	2025 Audit Period	Lorenzo - Gomez & Co.
431	Tumanda, Peter R.	85356 - SEC	C	2023 Audit Period *	Reyes, Diano, Tumanda & Co.
432	Tupue, Francis B.	74105 - SEC	B	2025 - 2026 Audit Period	F. B. Tupue and Company
433	Ty - Farma, Joseph Ian B.	100632 - SEC	C	2025 Audit Period	Ty - Farma Angus Rentuma & Co.
434	Unera, Niccolo Ian N.	146692 - SEC	A	2025 - 2029 Audit Period	Punongbayan & Araullo
435	Urriza, Warren M.	106419 - SEC	A	2023 Audit Period *	Roxas Tabamo & Co.
436	Ussher, Maria Carmina A.	68006 - SEC	C	2024 Audit Period *	Roxas Tabamo & Co.
437	Uy, Loly N.	30420 - SEC	C	2025 Audit Period	Sole Practitioner
438	Uy, Wilfredo C.	92437 - SEC	C	2025 Audit Period	OO & Associates
439	Valencia, Cyril Jasmin B.	90787 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
440	Valencia, Jose T.	32659 - SEC	A	2025 Audit Period	Maceda Valencia & Co.
441	Valenzuela, Ailene B.	102044 - SEC	A	2023 Audit Period *	Ramon F. Garcia & Co.
442	Vallejo, Christine G.	99857 - SEC	A	2026 - 2030 Audit Period	Sycip Gorres Velayo & Co.
443	Velasco, Nestor C.	78924 - SEC	C	2025 - 2026 Audit Period	Velasco Punzalan and Co.
444	Velasco, Sally S.	44803 - SEC	A	2023 Audit Period *	R. R. Tan & Associates
445	Velez, Leomar G.	126099 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
446	Ventura, Peter John R.	113172 - SEC	A	2025 - 2026 Audit Period	Sycip Gorres Velayo & Co.
447	Venzon, Gloria C.	27491 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
448	Verdillo, Philip M.	124665 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
449	Viernes, Susana B.	39554 - SEC	C	2025 - 2026 Audit Period	Sole Practitioner
450	Villacorte, Benjamin N.	111562 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
451	Villanueva, Arlyn S.	35733 - SEC	C	2025 Audit Period	Sicangco, Menor Villanueva & Co.
452	Villanueva, Ma. Emelita L.	95198 - SEC	A	2025 Audit Period	Sycip Gorres Velayo & Co.
453	Villanueva, Roberto B.	48321 - SEC	A	2023 Audit Period *	Diaz Murillo Dalupan and Company
454	Villanueva, Von Zierwin M.	125500 - SEC	A	2025 - 2029 Audit Period	Sycip Gorres Velayo & Co.
455	Villaroya, Mina Marie D.	110952 - SEC	C	2025 - 2026 Audit Period	Po Lao Marquez Benedictos & Co.



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Office of the General Accountant
List of Accredited / Selected External Auditors
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As of 30 June 2026**

	Name	SEC Acc. No.	Group Category	Audit Period Covered	Firm
456	Villaruz, George V.	36018 - SEC	A	2025 - 2029 Audit Period	Villaruz, Villaruz & Co.
457	Villaruz, Normita L.	36181 - SEC	A	2025 - 2029 Audit Period	Villaruz, Villaruz & Co.
458	Villela, Dionisio M.	45587 - SEC	C	2024 Audit Period *	Sole Practitioner
459	Viray, Lily D.	86717 - SEC	C	2024 Audit Period *	Sole Practitioner
460	Virocel, Darwin P.	94495 - SEC	A	2026 - 2030 Audit Period	R. G. Manabat & Co.
461	Vitales, Domingo Jr. S.	117535 - SEC	C	2025 Audit Period	OO & Associates
462	Vitug, May V.	22025 - SEC	C	2025 Audit Period	Sole Practitioner
463	Vivencio, Joselito B.	112899 - SEC	C	2025 - 2029 Audit Period	RMJ and Associates
464	Yap, Jacqueline O.	49537 - SEC	C	2024 Audit Period *	Sole Practitioner
465	Yap, Judith Monique N.	161203 - SEC	B	2025 - 2029 Audit Period	Tang, Yap and Co.
466	Yason, Sherwin V.	104921 - SEC	A	2024 Audit Period *	Sycip Gorres Velayo & Co.
467	Yu, Anecito M.	40278 - SEC	A	2024 Audit Period *	A. M. Yu & Associates
468	Yu, Maria Arlene C.	108855 - SEC	A	2025 Audit Period	R. G. Manabat & Co.
469	Yu, Romualdo L.	16412 - SEC	C	2025 Audit Period	Sole Practitioner
470	Yu, Vernilo G.	108798 - SEC	A	2025 - 2027 Audit Period	R. G. Manabat & Co.
471	Zabat, Jose Pepito III E.	85501 - SEC	A	2024 Audit Period *	Sycip Gorres Velayo & Co.
472	Zabat, Raymond L.	122116 - SEC	C	2025 - 2029 Audit Period	Sole Practitioner
473	Zamora, Lucilita B.	63337 - SEC	C	2025 Audit Period	Sole Practitioner
474	Panopio, Ezra L.	125488 - SEC	A	2025 Audit Period	Cruz - Marohombsar and Company
475	Castañeda, Michael P.	120412 - SEC	A	2025 - 2029 Audit Period	Isla Lipana & Co.
476	Sicangco, Enrique M.	30108 - SEC	C	Audit engagements until 31Dec2026	Sicangco, Menor Villanueva & Co.
477	Morales, Ariel V.	153356 - SEC	A	2025 Audit Period	Punongbayan & Araullo
478	Zuñiga, Ma. Teresita V.	36077 - SEC	B	2025 - 2026 Audit Period	Dimaculangan, Dimaculangan & Co.

a/ - Awaiting response on Validity Notice