



LIST OF NEA ACCREDITED EXTERNAL AUDITORS
 (Include Branch Offices)
 As of February 2024

EXTERNAL AUDITOR	SIGNING PARTNER/MANAGER & DESIGNATION	ADDRESS/BRANCH OFFICE	TELEPHONE NO.	WEBSITE	e-MAIL ADDRESS	FAX NO.	ACCREDITATION	
							CERT. NO.	VALIDITY PERIOD
ALAS OPLAS & CO., CPAs	Ms. MA. CRISELDA S. OPLAS Managing Partner	10/F Philippine Axa Life Centre 1286 Sen. Gil Puyat Avenue Makati City, Philippines 1200	(632) 7759-5090 / 92	www.alasoplascpas.com	aocheadoffice@alasoaplascpas.com	---	2022-03-00083	May 24, 2022 to May 23, 2025
ATTY. FRANCISCO A. AQUINO, CPA	ATTY. FRANCISCO A. AQUINO	Ben Idmilao Bldg., Poblacion, Pura Tarlac	0920-223-1430; 0917-522-0301	---	frankakino@yahoo.com	---	2024-01-00098	Mar. 25, 2024 to Mar. 24, 2027
BACONGA PATRIANA & CO., CPAs	Ms. LINDY C. PATRIANA Managing Partner	6th Floor, TTK Tower, Imperial Appliance Plaza Bldg. Don Apolinar Velez Street, Cagayan de Oro City 9000	(08822) 714729 or 8566498	www.bpandcompany.com	cpas_bpncdo@yahoo.com.ph	63 (08822) 714729 or 8566498	2022-08-00091	Oct. 30, 2022 to Oct. 29, 2025
BDO ROXAS CRUZ TAGLE AND CO.	Mr. MICHAEL D. ROXAS Chairman and Managing Partner	2/F Multinational Bancorporation Centre 6805 Ayala, Makati City 1226	(63 2) 844-2016	www.bdo-roxascruztagle.ph	---	(632) 844-2045	2022-02-00079	Feb. 14, 2022 to Feb. 13, 2025
DELIO I. SAMULDE & ASSOCIATES, CPAs	Mr. DELIO I. SAMULDE Managing Partner	Unit 239 Cityland 8, 98 Sen. Gil Puyat Ave. Brgy. Pio del Pilar, Makati City	0927-3423456 0947-7468912	---	samuldeandassociates@gmail.com	---	2022-06-00085	June 29, 2022 to June 28, 2025
DIAZ, MURILLO, DALUPAN and COMPANY	Mr. ROBERTO B. VILLANUEVA Managing Partner	a) 7th Floor, Don Jacinto Bldg., Dela Rosa cor. Salcedo Sts. Legaspi Village, Makati City 1200 b) Unit 504 Cebu Holdings Building, Cebu Business Park Mabolo, Cebu City 6000 c) 3rd Floor Building B, Plaza De Luisa Ramon Magsaysay Ave., Davao City 8000 d) 2F MRC Bldg. Pineda Road Brgy. San Pedro, Puerto Princesa City Palawan 5300 Philippines	63(2) 894 5892 to 95; 894-0273; 844-9421- 23 Cebu Branch: 63(32) 415 8108 to 10 Davao City Branch: 63(82) 222 6636 Palawan Branch: 63(48) 716 1580	www.dmdcpa.com.ph	---	63(2) 818-1872 Cebu Branch: 63(32) 232 8029 Davao City Branch: 63(82) 222 6636	2023-06-00094	June 19, 2023 to June 18, 2026
DR. GERVACIO I. PIATOR, CPA, MBA	DR. GERVACIO I. PIATOR, CPA, MBA Sole Proprietor	Room 4, 2nd Floor, AB Santiago Bldg. Velez-Gaerlan Sts. Cagayan De Oro City	(088) 855-0895 09177087315 09171461526	---	gerry_piator@yahoo.com piatorgervacio@gmail.com	---	2022-08-00087	August 5, 2022 to August 4, 2025
ISLA LIPANA & CO.	Mr. RODERICK M. DANAQ, Assurance Managing Partner	29th Floor, Philamlife Tower, 8767 Paseo de Roxas 1226 Makati City	(02) 8845-2728	www.pwc.com/ph	---	(063-2) 8845-2806	2021-03-00074	Mar. 25, 2021 to Mar. 24, 2024

EXTERNAL AUDITOR	SIGNING PARTNER/MANAGER & DESIGNATION	ADDRESS/BRANCH OFFICE	TELEPHONE NO.	WEBSITE	e-MAIL ADDRESS	FAX NO.	ACCREDITATION	
							CERT. NO.	VALIDITY PERIOD
J.A. LAMBOSO & CO., CPAs	Ms. JANE A. LAMBOSO Managing Partner	Door 101, Ground Floor BFIC Bldg. 6th Street, Brgy. 17 Bacolod City Negros Occidental	(634) 435-2986, 4547096	----	jalambosoandco@gmail.com	(632) 373-3489	2021-10-00076	Oct. 1, 2021 to Sept. 30, 2024
JILL SANTOS & CO., CPAs	Ms. GLADEYS JILL A. SANTOS, Managing Partner	Unit 2202 High Street South Corporate Plaza Tower 1, 26 St. Corners 9th Avenue BGC Taguig City	(632) 8829-0311	www.jscpcpas.com	info@jscpcpas.com	----	2022-03-00082	Mar. 14, 2022 to Mar. 13, 2025
JUSTO SECHICO & ASSOCIATES, CPAs	Mr. PAULINO S. SECHICO Sr. Partner Mr. ELNARD E. JUSTO Managing Partner	Room 401 & 403, 4/F Portal West Bldg. Hibbard Cor., Siliman Ave., Dumaguete City Negros Oriental	(035) 527-9949 09161150130 09175355291	----	justosechicocpas@gmail.com	----	2022-08-00089	Oct 11, 2022 to Oct. 10, 2025
L.C. BONGUYAN & CO.	Mr. LUIS C. BONGUYAN Managing Partner	Suite 203 Lee Business Center J. Luna & J Dela Cruz Streets Davao City	(082) 225-3744		lbonguyancpas@gmail.com	(082) 226-3692	2022-08-00088	Aug. 13, 2022 to Aug. 12, 2025
LOPE LARANJO BATO & CO., CPAs	Mr. LOPE L. BATO, Jr., CPA Managing Partner	2/F Bato Building, Coastal Road, Zone 1, Kauswagan Cagayan de Oro City, 9000	(088) 882-7439 0917-702-4175 0918-888-7070 0998-5715654	www.lbato-cpas.com	junbato.lb@gmail.com llbandcocpas@gmail.com	----	2023-11-00097	Dec. 11, 2023 to Dec. 10, 2026
MACHICA-TAN CRUZ & CO.	Mr. MICHAEL A. MACHICA Managing Partner	a) No. 204 P. Burgos St., Brgy. 23-A Tacloban City Leyte 6500 b) No. 2326 Aqua Marina St., San Andres Bukid, Manila 1017 c) Room 320, JSP Mango Plaza, Gen. Maxilom Ave., corner Echavez Street, Cebu City, 6000	(053) 832-1782; (053) 523-5122 09173217754 Manila Branch: (02) 8354 3435 09686908265 Cebu City Branch: (032) 231 1880 09189018575	----	mail@machicagroup.com manila@machicagroup.com mail@machicagroup.com	63 53 523 5122	2022-07-00086	July 19, 2022 to July 18, 2025
MINERVA & COMPANY, CPAs	Mr. ELMER P. MINERVA Managing Partner	The Executive Floor, Philippine Veterans Bank Bldg. Osmeña Blvd., Cebu City 6000 G100 Mile Long Bldg. Amorsolo St. Makati City	(032) 412-3838; (032) 238-2566; (032) 412-3636 02-4784048	----	epminerva@minerva-cpa.com	(032) 412-3838; (032) 238-2566; (032) 412-3636	2022-08-00090	July 22, 2022 to July 21, 2025
M. NG. T. LOPEZ PARTNERSHIP FIRM	MARCO FERNANDO L. NG, Managing Partner	265 Mon Tang Ave., Mc. Arthur Highway, Balibago Angeles City 2009		www.abandc.com.ph	mtpf.abandc@gmail.com		2022-12-00093	Feb. 17, 2023 to Feb. 16, 2026
ODSINADA-MACABASCO & ASSOCIATES, CPAs	Ms. JOSEFINA O. MACABASCO Managing Partner	Room 301 & 304, 3/F GJ Bldg., 385 Quezon Ave., West Triangle, Quezon City	(632) 373-3489 09178157604		joymacabasco@yahoo.com 'info@odsinateda.com	(632) 373-3489	2021-06-00075	June 8, 2021 to June 7, 2024
PUNONGBAYAN & ARAULLO	Mr. RAMILITO L. NAÑOLA Partner	20/F Tower I, The Enterprise Center, 6766 Ayala Ave. Makati City 1200	(632) 8988-2288	grantthornton.com.ph	----	----	2022-03-00080	Mar. 26, 2022 to Mar. 25, 2025

EXTERNAL AUDITOR	SIGNING PARTNER/MANAGER & DESIGNATION	ADDRESS/BRANCH OFFICE	TELEPHONE NO.	WEBSITE	e-MAIL ADDRESS	FAX NO.	ACCREDITATION	
							CERT. NO.	VALIDITY PERIOD
QUILAB & GARSUTA, CPAs	Mr. RICO P. QUILAB Managing Partner	2F Executive Centrum Bldg. J.R. Borja Street Cagayan De Oro City, 9000	(088) 856-4401; 231-6365; 272-7515	----	rpq@quilabgarsuta.com	----	2023-11-00096	Dec. 11, 2023 to Dec. 10, 2026
	Mr. FELIX H. GARSUTA, JR. Branch Partner	Mezzanine Floor, RDRDC Building Pioneer Ave., General Santos City 9500	(083) 552-4043		gcb_co@yahoo.com			
	Ms. ANNA MARIE MICHELLE D. QUILAB-Arrabaca Branch Partner				fgarsuta@yahoo.com			
	Ms. RITA ZENAIDA M. GARSUTA Branch Partner							
R.G. MANABAT & CO.	Ms. SHARON G. DAYOAN Chairman & CEO	The KPMG Center, 6/F 6787 Avenue Makati City 1226	63 (2) 8885 7000	www.kpmg.com.ph	ph-inquiry@kpmg.com.ph	63 (2) 8894 1985	2022-06-00084	July 9, 2022 to July 8, 2025
REYES TACANDONG & CO.	Mr. Protacio T. Tacandong	BDO Towers Valero 8741 Paseo de Roxas, Makati City 1226 Philippines	632 982 9100	www.reyestacondong.com	----	632 982 9111	2024-02-00099	Mar. 25, 2024 to Mar. 24, 2027
SRD and CO., CPAs	Mr. SABINO R. DAPAT Managing Partner	8F Ayala Life - FGU Center, Mindanao Ave. cor. Billran Road Cebu Business Park Cebu City 6000	6332-232-8130 6332-232-4010	www.srdcpcpas.com	srd_co@srdcpcpas.com		2021-11-00077	Nov.10, 2021 to Nov. 9, 2024
STA. ANA RIVERA & CO., CPAs	Mr. JONATHAN G. RIVERA Managing Partner	Suite 214 LDM Bldg., Legaspi St., Cor., M.J. Cuenco Ave., Cebu City	(032) 412 1713 (032) 412 1843	-----	audit@staanarivera.com	-----	2022-10-00092	Jan. 15, 2023 to Jan. 14, 2026
SYCIP GORRES VELAYO & CO.,	Mr. WILSON P. TAN Chairman and Managing Partner	6760 Ayala Avenue, 1226 Makati City	(632) 8891-0307	ey.com/ph	----	(632) 8819-0872	2021-12-00078	Dec. 20, 2021 to Dec. 19, 2024
UHY M.L. AGUIRRE & CO., CPAs	Mr. MICHAEL L. AGUIRRE Managing Partner	1806 Cityland Pasong Tamo Tower, 2210 Chino Roces Ave., Makati City	63 2 88922568	www.mlaguirre.org	ask@mlaguirre.org	-----	2023-10-00095	Dec. 11, 2023 to Dec. 10, 2026
	Mr. RUEL R. FACUNDO Managing Partner							
VALDES ABAD & COMPANY, CPAs	Ms. FELICIDAD A. ABAD Managing Partner	CJV Bldg., 108 Aguirre St., Legaspi Village Makati City	(632) 8892-5931 to 35	www.valdesabad.com	valdes.abad.associates@gmail.com	(632) 8819-1468	2022-03-00081	Mar. 23, 2022 to Mar. 22, 2025

Anafel B. Tio
ANAFEL B. TIO
Chairperson
Committee on the Accreditation of
External Auditors for ECs