Securities and Exchange Commission
Office of the General Accountant
List of Probationary Accredited Auditing Firms
As of 31 October 2019

	Company Name	Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date
1	Aquino, Mata, Calica & Associates	Probationary	PA-A-166-F	05-Sep-19	05-Jan-20
2	Nila N. Mendiola & Company	Probationary	PA-C-164-F	08-Aug-19	08-Dec-19
3	Tagnia, Ortega and Partners	Probationary	PA-B-165-F	05-Sep-19	05-Jan-20

Group A:

(1) Issuer of registered securities which have sold a class of its securities pursuant to a registration under Section 12 of the Securities Regulation Code (SRC) except those issuers of registered timeshares, proprietary and non-proprietary membership certificates which are covered in Group B;
(2) Issuer with a class of securities listed for trading in an Exchange;
(3) Public companies or those with total assets of at least Fifty Million Pesos (P50,000,000.00) or such other amount as the Commission shall prescribe, and having two hundred (200) or more stockholders each owning one hundred (100) shares of a class of its equity securities.

Group B:

(1) Issuers of registered timeshares, proprietary and non-proprietary membership certificates;
(2) Investment Houses;
(3) Brokers and Dealers in Securities;
(4) Investment Companies;
(5) Government Securities Eligible Dealers (GSEDs);
(6) Universal Banks Registered as Underwriter of Securities;
(7) Investment Company Advisers;
(8) Clearing Agency and Clearing Agency as depository;
(9) Stocks and Securities Exchange/s;
(10) Special Purpose Vehicles Act of 2004 and its implementing rules;
(11) Special Purpose Corporations registered under the Securitization Act of 2004 and its implementing rules; and
(12) Such other corporations which may be required by law to be supervised by the Commission.

Group C:

(1) Financing Companies;
(2) Lending Companies; and
(3) Transfer Agents