



**Securities and Exchange Commission  
Office of the General Accountant  
List of Accredited Auditing Firms Under Group B  
As of 30 September 2020**

	<b>Company Name</b>	<b>Accreditation No.</b>	<b>Date Accredited</b>	<b>Expiry Date</b>
1	A. M. Yu & Associates	0273-FR-2	22-Oct-19	21-Oct-22
2	Alba Romeo and Co.	0382-F	05-Sep-19	04-Sep-22
3	Carmencita O. Garcia & Partners	0362-F	23-Aug-18	22-Aug-21
4	Dimaculangan, Dimaculangan & Co.	0383-F	10-Sep-19	09-Sep-22
5	Elises & Ciudadano	0375-F	08-Jan-19	07-Jan-22
6	Endriga, Manangu & Associates	0351-F	08-Dec-17	07-Dec-20
7	F. B. Tupue and Company	0388-F	22-Oct-19	21-Oct-22
8	GH Pilar and Partners	0389-F	10-Dec-19	09-Dec-22
9	Hagonia Sze & Co.	0359-F	18-Jul-18	17-Jul-21
10	Mangay - ayam, Lim & Co.	0374-F	18-Dec-18	17-Dec-21
11	Mateo Ramos Celestino Llona and Company	0369-F	13-Nov-18	12-Nov-21
12	Perez, Sese, Villa & Co.	0336-FR-1	17-Dec-19	16-Dec-22
13	Sta. Ana Rivera & Co.	0218-FR-3	05-Sep-19	04-Sep-22
14	Tagnia Ortega & Partners	0391-F	10-Mar-20	10-Mar-23
15	Teodoro Santamaria Canlas & Co.	0366-F	06-Nov-18	05-Nov-21
16	UHY M. L. Aguirre & Co.	0373-F	18-Dec-18	17-Dec-21

**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.