



**Securities and Exchange Commission
Office of the General Accountant
List of Probationary Accredited External Auditors
As of 31 May 2020**

Name		Type of Accreditation	Accreditation No.	Date Accredited	Expiry Date	Firm
1	Dayego, Madonna Mia S.	PA-Group A	PA-A-861-A	16-Feb-20	16-Jun-20	M. F. Padernal and Co.
2	Espina, Caridad S.	PA-Group C	PA-C-879-A	05-Mar-20	05-Jul-20	Sole Practitioner
3	Grajo, Antonio P.	PA-Group C	PA-C-880-A	26-Mar-20	26-Jul-20	Grajo & Associates
4	Padernal, Ma. Milagros F.	PA-Group A	PA-A-860-A	16-Feb-20	16-Jun-20	M. F. Padernal and Co.
5	Rosales, Juanita L.	PA-Group C	PA-C-878-A	03-Mar-20	03-Jul-20	Cabauatan, Lee - Rosales & Co.

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) having two hundred (200) or more stockholders each owning one hundred (100) shares of a class of its equity securities.;

Group B: (1) Pre-Need Companies, (2) Issuers of registered timeshares, proprietary and non-proprietary membership certificates; (3) Investment Houses, (4) Brokers and Dealers in Securities, (5) Investment Companies, (6) Government Securities Eligible Dealers (GSEDs), (7) Universal Banks Registered as Underwriter of Securities, (8) Investment Company Advisers, (9) Clearing Agency and Clearing Agency as depository, (10) Stocks and Securities Exchange/s, (11) Special Purpose Vehicles Act of 2004 and its implementing rules; (12) Special Purpose Corporations registered under the Securitization Act of 2004 and its implementing rules; and (13) Such other corporations which may be required by law to be supervised by the Commission.

Group C: (1) Financing Companies and (2) Transfer Agents

Group D: Registered corporations which are mandated by other regulatory agencies to have an external auditor accredited by the Commission, provided however that the Commission has been consulted on such requirement by said agency and that it has agreed on the terms thereof through a Memorandum of Agreement duly executed between the Commission and the regulatory agency. This group will already cover external auditors of corporate bank borrowers with at least P15 Million in total assets pursuant to BSP Circular No. 439.