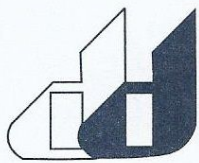


**dimaculangan,
dimaculangan and co. cpa's**

ANNEX "E2"

BOA License No. 0416 (Up to March 19, 2024)
SEC Accreditation No. 0383 - F (Group B) (Up to September 9, 2022)
BIR Accreditation No. 08-002906-000-2020 (Up to April 13, 2023)

OUR FIRM PROFILE



Dimaculangan, Dimaculangan and Company CPAs

Firm Profile

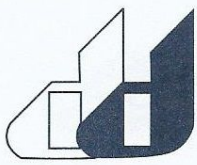
Your trusted confidential financial advisor no less. We provide the financial integrity your financial statements need.

Our commitment is to provide the highest quality of service to all our clients. Excellence, integrity and personalized service are the cornerstone of our practice. The trainings and experiences of our partners and staff are motivated on a common belief grounded on excellent service to clients and the community where we operate on.

At Dimaculangan, Dimaculangan and Company CPAs, you don't just get a dedicated accountant on an assignment basis but rather a committed partner that you can count on.

We do our Engagements with:

- **EXCELLENCE.** We allow you to focus on your core business while we take care of your financial concerns.
We see to it that we do things right the first time. Our experience and expertise speak volumes about the work that we do and the way we do it. We take the arduous task of streamlining your finances so you can focus on optimizing your services and operations. We help you efficiently manage your cost and maximize profit to keep your business ahead of its game by generating impartial and reliable reports at which business owners can draw up ideas to map out plans for their enterprise.
- **INTEGRITY.** We guide you toward financial growth.
With an extensive line of services, we see to it that your company's financial processes traverse the right path to success. Hinged on sound accounting practices, we carry the hallmark of always abiding by what is beneficial and moral for all parties concerned and delivering services within the bounds of the Code of Ethics of the profession and the law of the land.
- **PERSONALIZED SERVICE.** We're a small firm with a caring heart.
Enterprises have trusted us to provide financial services in the most professional manner. We abide by industry standards and our corporate philosophy and values to ensure the excellence of our service and commitment to our clients' financial progress. We develop solutions that work and become our clients' expert sounding board in meeting the financial challenges of their trade.



Innovative Financial Reporting

Since 1985, Dimaculangan, Dimaculangan and Company CPAs has been expertly providing financial services to its wide client base in the Philippines. Guided by its corporate philosophy, the company is known for building strong relationships with clients and helping them make more strategic business decisions through better knowledge about their financial capacities.

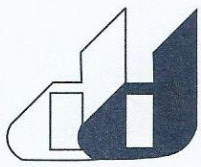
Whether it's a Small and Medium Enterprise (SME) or a Multinational Company (MNC), Dimaculangan, Dimaculangan and Company CPAs provides its clients with relevant insights on how to take their business to greater heights. Its wide array of services has assisted clients in establishing their accounting systems, finding solutions to their challenges and improving their business operations.

As one of the highly acclaimed CPA firms in the country, Dimaculangan, Dimaculangan and Company CPAs has a good record of accomplishments with clients and colleagues. It takes pride in making complicated services understandable to non-accountant business owners. Being a small and medium-sized enterprise (SME) firm itself gives DDCO CPAs a unique and relatable perspective on how its SME clients work. However, it can also cater to MNCs because of its proven track record and years of auditing and accounting experience.

Its principals, Maria Teresita Socorro (Marites) and Alfredo (Fred) Dimaculangan, share a common passion for entrepreneurship that has become the company's thrust in enabling businesses to grow through their services and corporate social responsibility (CSR) initiatives. At DDCO CPAs, you're not just assigned an accountant, you get a dedicated partner.

Core Services

- Audit and Business Advisory
- Financial Advisory
- Tax Services including Tax Planning
- Information Technology
- Corporate Services
- Computer Services
- Business Process Outsourcing
- Seminars on Accounting, Finance, Taxation and other Related Topics
- Strategic Planning and Business Plan Preparation
- Accounting Records Transformation/ Conversion



ABOUT US

History and Corporate Information

History

Alfredo Dimaculangan started the firm in 1984 as a sole proprietorship. His wife Maria Teresita "Marites" Zuniga- Dimaculangan later joined him, doing audit work on a part-time basis. Marites brought with her three and half years experience in assurance audit and four years in management accounting.

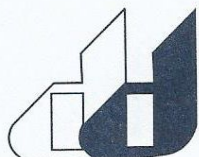
In 1985, the Dimaculangans registered the company under a general professional partnership. With their combined experience and expertise, the couple was confident that their new partnership firm, though small, would take off immediately. They built their network through referrals, friends and previous employers.

In August 1987, Marites left her full-time job to co-manage her husband's business. Her formal presence in the company added a number of clients—those who followed her from her former job—to the new firm.

However, the firm went through the proverbial birth pains and learning curves. Limited quality clients, fast employee turnover rate and low returns on investments were some of the obstacles along the way. Due to these difficulties, Marites took the opportunity to enrol in an entrepreneurship program at the Asian Institute of Management. The lessons she received on entrepreneurship enabled her and Alfredo to revitalize the firm. From a few remaining staff, they hired 15 more. From 20 clients, they acquired 40 more.

Today, Dimaculangan, Dimaculangan and Company (DDCO) CPAs is one of the highly-acclaimed CPA firms in the Philippines. Our record of accomplishments with our clients and our colleagues has backed us up through the years. We pride ourselves in making a complicated service understandable, such that we are able to explain in simple terms what appears to be technical for the non-accountants.

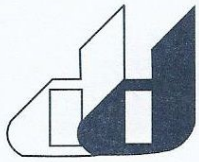
As Dimaculangan, Dimaculangan and Company (DDCO) CPAs approaches almost three decades of accounting excellence, the company continues to invest in quality service, integrity and people. It provides a venue for professional growth through seminars on skills and regulations, and exposure to the spectrum of its financial services. It closely works with every client and is adept not only in auditing but also in legal and tax matters.



DDCO CPAs now works with an average of 30 employees and 200 clients, mostly in the varied industries namely, manufacturing, hospital, condominium, sports clubs, and various nature of businesses. Its employees are trained to deliver beyond the traditional auditors—to accomplish a job order with an added value that would help businesses, especially SMEs, understand the complexities of their financial condition and make more appropriate business decisions.

Corporate Information

- Address** : Unit 1608 Cityland 10 Tower 2
154 H. V. Dela Costa corner Valero Sts.
Salcedo Village, Makati City
Telephone nos: 8892-1858/ 8813-6410/ 7747-9172
Mobile no. 09454096809
- BOA Accredition** : No. 0416
Up to March 19, 2024
- SEC Accreditation** : No. 0383-F (Group B)
Up to September 09, 2022
Auditing firm for companies classified as Group B, C and D
- BIR Accreditation** : No. 08-0029060-000-2017
March 08, 2017 to March 07, 2020
Up to April 13, 2023
- Partners/Associates/Managers** : **Maria Teresita Zuniga-Dimaculangan**
Managing Partner
- Alfredo S. Dimaculangan**
Partner
- Atty. Jimmy B. Santiago**
Operations Director/ Consultant
- Therezza Mae Barao**
Audit Manager
- Mark Arnold Christopher Nano**
Head- Tax Division
- Kriselle Kaye Medillo**
BPO Supervisor
- Rosemary de Mesa**
Technical Consultant



Core Philosophy and Values

Vision and Mission

Vision

To be the preferred trusted financial advisor of entrepreneurs, providing objective and reliable data for financial growth

Mission (the FIRM)

To be a profitable and meaningful firm that:

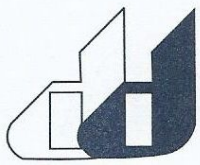
- Fosters continuity in enhancing the investment value of its stakeholders
- Invests in the decision-makers of tomorrow by providing its employees with a lifelong learning environment and adequate needs
- Reasonably provides clients with a variety of financial services that would allow them to concentrate their efforts on core competencies in growing their businesses; and
- Maximize utilization of our God-given skills and talents to benefit the clients, the community and the country as a whole, through corporate social responsibility initiatives.

Corporate Philosophy

To glorify God using the skills and talents He gave us in the performance of our duties as financial advisors to our clients

Core Values (HOPE)

- **Honesty.** We have a strong reputation in providing accurate and reliable reports based on factual data.
- **Objectivity.** Independence and impartiality are prevalent factors in our methods and reports.
- **Professional Competence.** The integrity and reliability of our workforce to meet the needs of our clientele help us become one of the highly-acclaimed CPA firms in the country.
- **Entrepreneurial Acumen.** We simplify complicated and highly technical operations to guide our clientele to business success.



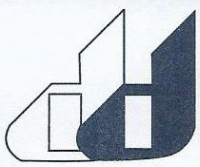
Principals

Maria Teresita Socorro Zuniga- Dimaculangan “Marites”

Chairman Emeritus

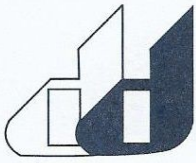


- Marites was appointed as Member of the Board of Accountancy (BOA) on January 27, 2022 by then President Rodrigo Roa Duterte. As a member she is one of those that gives licensure examinations to aspiring CPAs and an alternate BOA member in-charge of accreditation of practicing CPAs.
- Marites was the Treasurer and National Director of the Philippine Institute of CPAs (PICPA), Chairwoman of the PICPA Geographical Area Office (GAO) for Metro-Manila, Treasurer of PICPA Foundation, Vice-President for Operations for Metro Manila Regional Council. She was president of the Southern Metro Manila Chapter (PICPA SMMC) for fiscal year 2009-2010.
- She was National Director and Vice-President for Operations of the Philippine Institute of CPAs for fiscal years July 01, 2019 to June 30, 2021 and July 01, 2019 to June 30, 2020 respectively.
- After graduating from the University of the East, “Marites”, as she is fondly called by friends was trained with Carlos J. Valdes and Co. as semi-senior auditor for three and a half years.
- She then became the AVP for Internal Audit at Pilar Development Corporation, where she gained ground on auditing land development companies. This exposure gave her a wide

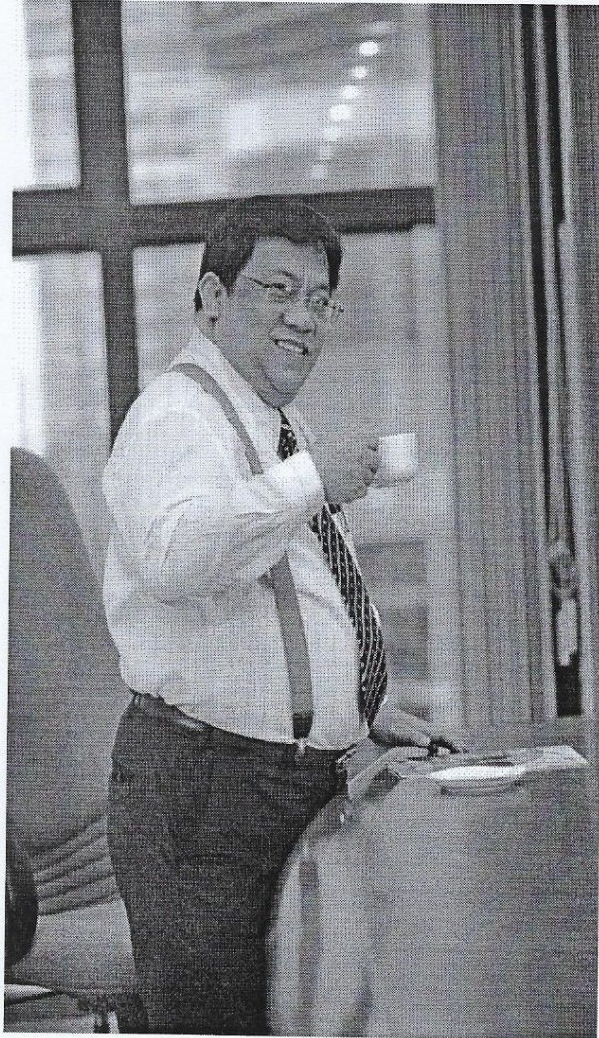


insight of the housing industry, from land conversion to home buyers financing. It gained her the general manager post at Forfom Development Corporation, which she held for eight years. She likewise served as consultant to a number of housing development projects and as SVP for Finance of Imperial Homes.

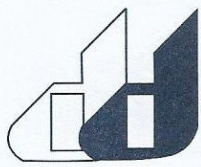
- Believing that knowledge should be sought at whatever stage of one's professional life, she completed her Master's Degree in Entrepreneurship (ME) at the Asian Institute of Management (AIM) in December 2005. She used to be a lecturer on "Understanding Accounting for SMEs" at the Philippine Trade and Training Center, "Accounting for Non-Government Organizations" at the Tritium Knowledge, Inc., and presently an "Angelpreneur" mentor of the Go Negosyo Foundation, mentor for the Truly Rich Club of Bro. Bo Sanchez, Lecturer for PTTC-DTI on Business Finance and President of Leadmore Training Center.
- She is also presently a member Association of CPAs in Public Practice (ACPAPP), Association of CPAs in Commerce and Industry (ACPACI), Financial Executives of the Phil. (FINEX).
- She was a member Assurance and Audit Standard Council (AASC) composed of 15 representatives from different sectors of the CPA profession, having been appointed as one of the three (3) representatives for the Small and Medium CPA Practitioners (SMP) by the Board of Accountancy (BOA) from January, 01, 2015 to December 31, 2017.
- She is one of the core mentors (Angelpreneurs) of the (Department of Trade and Industry (DTI)- Philippine Center for Entrepreneurship (GoNegosyo) "Kapatid Mentor Me Program "(KMMP) and of the Asean Mentors for Entrepreneurship Network (AMEN)
- She is an evaluator of the Philippine Center for NGO Certification (PCNC)
- She was awarded the Registered Business Educator (RBE) no 2018- 008 by the Junior Achievement (JA) Philippines, Inc in April, 2018
- She was conferred an "Outstanding Alumna Award" in September, 2018 by the University of the East, her College Alma Mater



**Alfredo Dimaculangan "Fred"
Founding Partner and Managing Partner**



- Alfredo graduated magna cum laude with a degree in Commerce from San Sebastian College. He then obtained his master's study in Business Administration under the Regis Program of the Ateneo Graduate School of Business.
- He was conferred the "Huwarang Sebastino" by the San Sebastian College- Recoletos in August, 2008
- He served as Vice President for Finance and Controllership at the Urban Planners and Developers. For 14 years, Fred was Director for Finance, Controllership and Admin Group at the Guarantee Fund for Small and Medium Enterprises (GFSME), a subsidiary of Livelihood Corporation. A total of thirty (30) years of service to the Philippines government through the Dept of Trade (DTI) controlled agencies.
- Fred also taught at the De La Salle University.



- Since 2001 up to his retirement a few days ago, he was Vice President for Controllershship at Small Business Guarantee and Finance Corp. He also founded the Caritas Alumni Scholar Association in 1990 where he occupied director and president posts.
- He and Marites are members of the Association of Certified Public Accountants in Public Practice (ACPAPP), where Marites used to be the chair for Professional Development. Fred is a member of the Philippine Association of Management Accountants (PAMA), and Philippine Institute of Certified Public Accountants (PICPA) where he held different positions among them was being a Director for Government.
- He now works full time with Dimaculangan, Dimaculangan and Company, CPAs as a Partner

Our People

When one joins Dimaculangan, Dimaculangan and Co. CPAs, one is not just employed by a company. One becomes part of a family. The high quality of our services springs from our people's skills. With up-to-date training, careful supervision and an array of opportunities, we maintain the gold standard that resonates in each employee.

Everyone is entitled to learn the gamut of services we offer and work on an account from beginning to end. From this we can draw in which service an employee performs best. Knowledge-sharing is also a practice that have kept us engaged and interested in what we do.

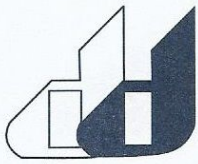
We are trained to speak with the client's financial parlance in mind. When you deal with a DDC CPAs accountant, you are assured that at the end of the report, you will have a full understanding of your company's finances. You will also have insights for improvement and thus be more confident in making excellent business decisions. This synergistic culture among our people is the foundation of our clients' continued trust in our services.

We also avail of the expertise and acumen of consultants and directors in the field of accounting, audit, managerial, human resources, tax, and legal practices. Our synergy to liaison with competent consultancies solidify and reinforce a lot to our core competence.

SERVICES

1. Audit and Attest

- Assurance
- Attestations
- Internal
- Forensic (fraud)
- Due Diligence review
- Special Audits (detailed audit and operations audit)

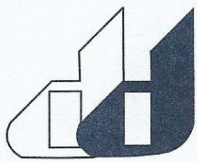


2. Business Process Outsource

- Transactional processing
 - Official receipt insurance
 - Check and journal voucher preparation
- Recordkeeping of transactions
 - Update of backlogs, weekly and monthly
- Preparation of financial statements
 - Monthly
 - Quarterly
 - Semi-annual
 - Annual
- Preparation of bank reconciliation statements
 - Current monthly
 - Update of backlogs
 - Troubleshooting by "Proof-of-cash Method"
- Reconciliation of accounts
 - Receivables
 - Property and equipment
 - Payables
- Payroll outsource preparation
 - Attendance entries
 - Annual year-end summaries
- Transitional bookkeeping assistance
 - Long-term
 - Short-term
- Preparation of year-end schedules for assurance audits
 - Assistance to annual external audit
- Reconstruction of books of accounts from loose files to organized recording to generate financial statements

3. Tax Compliance, Planning and Advisory

- Preparation of mandatory Bureau of Internal Revenue (BIR) returns
 - Monthly and quarterly, including its required attachments
- Strategic tax planning and advisory
- Review of tax compliance
- Tax investigation assistance with the BIR examiners or Court of Tax Appeals (CTA)
- Secure tax opinions, rulings and obtaining tax exemptions
- Preparation of requirements for BIR examinations



4. Business Advisory

- Financial analysis
- Mergers and acquisitions
- Review of systems and procedures to assess effectiveness of internal controls in place
- Evaluation and assessment of present policies and procedures
- Estate planning
- Review (preparation) of budgets and special management reports
- Feasibility studies
- Family business consulting
- Risk management consulting
- Investment alternative reviews

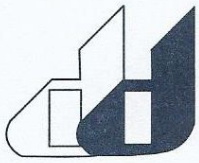
5. Information and Computer Technology

- Evaluation, preparation and installation of accounting systems and procedures
- Accounting manual preparation
- Computerized accounting system tutorial
 - Peachtree
 - QuickBooks
 - IPAS
- Assistance in the conversion of data from manual to computerized system
- Review of systems implementation and maintenance of the same

6. Corporate Logistics and Legal Support

- Incorporation and setting-up of new business entities
- Registration of new business entities with government agencies concerned
- Assistance in securing annual local business permits
- Comptrollership functions such as appointments as Director and Treasurer of companies
- Para-legal services
 - Preparation of affidavits
 - Certifications
- Secondment of accounting staff to companies with defined responsibilities
 - For specific assignment and period only
- PEZA registration and reporting

7. Seminars on accounting, taxation, finance and other related topics



Clients We Serve

We served and continue to serve clients in the following industries:

1. Advertising firms
2. Barge/tanker operators
3. Call centers (both incorporated locally or branch offices)
4. Consulting firms
5. Convenience stores
6. Distributors
7. Dog and Cat Clinics and Hospitals
8. Foundations (religious, professional and NGOs)
9. Hair Salons
10. Homeowners/condominium associations
11. Hospitals
12. Indemnity facilitator
13. Manufacturers
14. Multilevel distributors
15. Pawnshops
16. Recruitment agencies (local and foreign placements)
17. Real estate developer/broker
18. Restaurants
19. Schools
20. Security agencies
21. Supermarkets
22. Stock Brokers
23. Trading companies (local and foreign; straight and indent)
24. Transit business
25. Water distribution companies
26. Vendo Machine
27. Other small and medium companies

Business Solutions

To make your life easier and less complicated, we do our work diligently. Accounting softwares and solutions help us deliver results of the highest quality. At Dimaculangan, Dimaculangan and Co. CPAs, we work with:

- Payroll Pro
- QuickBooks
- Peach Tree
- Xero Accounting System – presently using for our BPO services
- BIR Relief Data Entry System