



SECURITIES AND EXCHANGE COMMISSION

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The following document has been received:

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Company Information

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Company Name: ASIA PACIFIC MEDICAL CENTER - ILOILO, INC.

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COVER SHEET

SEC Number **CS201423954**

File Number _____

ASIA PACIFIC MEDICAL CENTER - ILOILO, INC.
(Formerly: ALLIED CARE EXPERTS (ACE) MEDICAL CENTER-ILOILO, INC.)
(Company's Full Name)

Brgy. Ungka, Jaro, Iloilo City 5000
(Company's Address)

Tel # 321-57-48/0917-523-4802
(Company's Telephone Number)

2026 December 31
(Fiscal Year Ending-Month and Day)

17-C
(FORM TYPE)

(Period Ended Date)

(Amendment Designation, if Applicable)


Issuer of Securities
(Secondary License Type, if any)

Certification

I, **THERESE MARIE A. GERFIL**, Corporate Secretary of **Asia Pacific Medical Center – Iloilo, Inc. (Formerly: Allied Care Experts (ACE) Medical Center-Iloilo Inc.)**, with SEC registration number **CS201423954** with principal office at **Barangay Ungka, Jaro, Iloilo City**, on oath state:

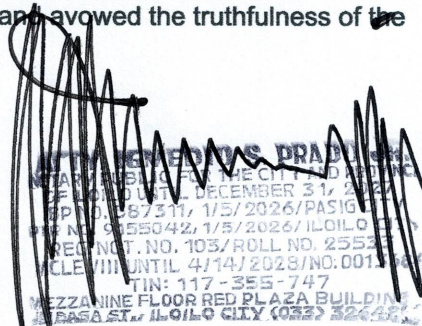
- 1) That on behalf of **Asia Pacific Medical Center – Iloilo, Inc., (Formerly: Allied Care Experts (ACE) Medical Center-Iloilo Inc.)**, I have caused this **17 - C** dated 13 **April 2026** to be prepared;
- 2) That I read and understood its contents which are true and correct of my own personal knowledge and/or based on true records;
- 3) That the company **Asia Pacific Medical Center – Iloilo, Inc. (formerly Allied Care Experts (ACE) Medical Center-Iloilo Inc.)**, will comply with the requirements set forth in SEC Memorandum Circular No. 18 dated October 9, 2023 and SEC Notice dated 05 March 2025, for a complete and official submission of reports and/or documents through electronic mail and through the Electronic Filing and Submission Tool (eFAST) effective 28 March 2025; and
- 4) That I am fully aware that documents filed online which requires pre-evaluation and/or processing fee shall be considered complete and officially received only upon payment of a filing fee.

IN WITNESS WHEREOF, I have hereunto set my hand this April 13, 2026 at Iloilo City.


THERESE MARIE A. GERFIL
Corporate Secretary

SUBSCRIBED AND SWORN TO before me this 13th day of April 2026 at Iloilo City; Affiant exhibiting her IBP ID with Roll of Attorneys No. 88537 and avowed the truthfulness of the foregoing declarations.

Doc. No. _____
Page No. _____
Book No. _____
Series of 2026.



SECURITIES AND EXCHANGE COMMISSION

SEC FORM 17-C

CURRENT REPORT UNDER SECTION 17
OF THE SECURITIES REGULATION CODE
AND SRC RULE 17.2(c) THEREUNDER

1. **13 April 2026**
Date of Report
2. SEC Identification Number CS201423954 3. BIR Tax Identification No. 008-922-703
4. ASIA PACIFIC MEDICAL CENTER - ILOILO, INC.
Exact name of issuer as specified in its charter
5. Iloilo City, Philippines
Province, country or other jurisdiction of incorporation
6. (SEC Use Only) Industry Classification Code:
7. Brgy. Ungka, Jaro, Iloilo City
Address of principal office 5000
Postal Code
8. (033) 3215748/09175234802
Issuer's telephone number, including area code
9. Not Applicable
Former name or former address, if changed since last report

10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

| Title of Each Class | Number of Shares of Common Stock Outstanding and Amount of Debt Outstanding |
|---------------------|--|
| Founder | 600 |
| Common | 239,400 |
| Amount of Debt | 1,800,730,985.37 |

11. Indicate the item numbers reported herein: **Item 3 and Item 9 (b)**

Please be advised that the following items were approved by the Board of Directors of Asia Pacific Medical Center (APMC) - Iloilo, Inc., acting by majority vote through a referendum held on **06 April 2026**.

Item 3: Changes in Issuer's Certifying Accountant

(a) Resignation or Dismissal

Approval of the withdrawal of Dimaculangan and Dimaculangan and Co., CPAs (hereinafter DD & Co. CPAs) as Principal Auditor

Following the Supreme Court's decision on G.R. No. 246027 dated 28 January 2025 upholding Rule 68, paragraph 3 of the Implementing Rules and Regulations of the Securities Regulation Code (Republic Act No. [RA] 8799) and SEC Memorandum Circular No. 13, series of 2009 (SEC MC No. 13-2009), which required CPAs serving as external auditors for corporations issuing registered

securities to obtain SEC accreditation, DD & Co. CPAs voluntarily withdrew from its engagement as the Company's Principal Auditor for the year 2025, but the firm shall remain engaged to act as compiler for the said reporting period, pending approval of its SEC accreditation for Category A.

Being a registered issuer, the Company is required under the applicable rules to be audited by a Category "A" Auditor. As DD & Co. CPAs' application for SEC accreditation as a Category A Auditor is still pending approval as of date, they have deemed it necessary to voluntarily withdrew from the engagement as Principal Auditor, but will remain as compiler of the Company. Attached as Annex "A" is the Withdrawal Letter of DD & Co. CPAs.

(b) Appointment of New Independent Accountant

In view of the non-qualification of DD & Co. CPAs as a Category "A" Auditor, the Board via referendum on **06 April 2026**, appointed **Berces-Ocampo, Mendoza and Associates** (hereinafter **BMA**) with Maria Cristina Josefina B. Ocampo as the signing partner, as the Company's Principal Auditor for the year 2025. Attached herewith is BMA's Company Profile as Annex "B" and its SEC Accreditation Certificate as Annex "C".

Item 9 (b) Approval by the Board of Directors of the Increase in the Authorized Capital Stock and Amendment of the Articles of Incorporation

During the regular meeting of the Board of Directors held on **07 April 2026**, with requisite quorum present and acting by majority vote, the Board duly approved the increase in the authorized capital stock of the Corporation, from Two Hundred Forty Million Pesos (Php 240,000,000.00), divided into two hundred forty thousand (240,000) shares with a par value of One Thousand Pesos (Php 1,000.00) per share to **Four Hundred Eighty Million Pesos (Php 480,000,000.00)**, divided into four hundred eighty thousand (480,000) shares with a par value of One Thousand Pesos (Php 1,000.00) per share.

The increase in the Corporation's authorized capital stock was determined in order to support the Corporation's expansion plans, strengthen its operational capacity, finance the acquisition of additional medical equipment, and ensure the continuous delivery of quality healthcare services, as well as to support its long-term growth and sustainability.

The Board further approved the amendment of **Article VII** of the Corporation's **Articles of Incorporation** to reflect such increase in authorized capital stock, subject to the approval by Stockholders representing two-thirds (2/3) of the outstanding capital stock of the Corporation.

| Article No. | From | To |
|-------------|---|--|
| VII | <p>That the authorized capital stock of the Corporation is <u>TWO HUNDRED FORTY MILLION PESOS (P 240,000,000)</u>, Philippine Currency, and said capital stock is divided into <u>two hundred forty thousand (240,000)</u> shares with a par value of One Thousand Pesos (P 1,000) per share divided as follows:</p> <p>a) <u>TWO HUNDRED THIRTY NINE THOUSAND FOUR HUNDRED (239,400) COMMON shares</u> with a par value of ONE THOUSAND PESOS (Php 1,000) per share;</p> <p>b) SIX HUNDRED (600) FOUNDER shares with a par value of ONE THOUSAND PESOS (Php 1,000) per share.</p> <p>xxx</p> | <p>That the authorized capital stock of the Corporation is FOUR HUNDRED EIGHTY MILLION PESOS (P 480,000,000), Philippine Currency, and said capital stock is divided into four hundred eighty thousand (480,000) shares with a par value of One Thousand Pesos (P 1,000) per share divided as follows:</p> <p>FOUR HUNDRED SEVENTY NINE THOUSAND (479,000) COMMON shares with a par value of ONE THOUSAND PESOS (Php 1,000) per share;</p> <p>SIX HUNDRED (600) FOUNDER shares with a par value of ONE THOUSAND PESOS (Php 1,000) per share.</p> <p>xxx</p> |

The Secretary's Certificate on the Board Resolution approving the withdrawal and appointment of the external auditor, as well as the increase in the Corporation's authorized capital stock, is attached hereto as Annex "D".

SIGNATURES


Pursuant to the requirements of the Securities Regulation Code, the issuer has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ASIA PACIFIC MEDICAL CENTER - ILOILO, INC.
(Formerly: ALLIED CARE EXPERTS (ACE) MEDICAL CENTER-ILOILO INC.)

Issuer

13 April 2026

Date


THERESE MARIE A. GERAFIL
Corporate Secretary



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

Annex "A"

06 April 2026

ASIA PACIFIC MEDICAL CENTER – ILOILO, INC.
Barangay Ungka, Jaro, Iloilo City

Attention: Dra. Agnes Jean M. Villafior, MD, FPCP, FPSN
President

Gentlemen:

In connection with the filing of the Audited Financial Statements (AFS) together with the Annual Income Tax Return (ITR) as at and for the period ended December 31, 2025, including, among others, SEC Form 17-C which are required for mandatory compliance, - we would like to formally withdraw our commission and engagement as the Principal Auditor for the Assurance Audit Engagement for the covered reporting period of 2025. However, we will remain engaged to act as compiler for the said reporting period.

Our formal withdrawal is primarily predicated on the following:

1. The Securities and Exchange Commission (SEC) Accreditation required to certify the audited financial statements and other applicable reports of ASIA PACIFIC MEDICAL CENTER – ILOILO, INC. under the category “A” accreditation., and;
2. Our application and the processing process for the category “A” inclusion is still under process and its release of approval continues to be held to date by the Commission, pending abeyance. Hence, we remain under category “B” classification for the time being, thereby, necessitating this formal withdrawal.

We thank you for the opportunity to serve you and we look forward to more beneficial mutual relation in the future.

Very truly yours,


MARIA TERESITA ZUNIGA-PDIMACULANGAN
Partner

Berces-Ocampo, Mendoza and Associates
(Formerly Ocampo, Mendoza, Lim & Co.)



Vision and Mission Statements

▣ Our Vision

BMA at par with the world accountancy practice, with a heart.

▣ Our Mission

To practice accountancy with integrity, honesty, sincerity, and concern for clients in order to contribute in the development of the nation and the Filipino people through the responsible practice of our profession.

▣ Our Goal

To enhance the practice of our profession by adhering to professional ethics and at the same time contribute to the economic growth of clients by providing competent and relevant services.

About Us

Our Firm

Berces-Ocampo, Mendoza and Associates is a general professional partnership of certified public accountants (CPAs) offering full range of services from audit and accounting to tax consultancy. Our team serves both foreign firms with local operations in the country and domestic corporations.

We started our operation in 1992. Our principal office is located at Quezon City.

Our Accreditations

- Board of Accountancy

Accreditation No. 9534 for the Firm

- Bureau of Internal Revenue

Accreditation No. 07-000007-006-2026 – For the Firm

Accreditation No. 07-000008-005-2026 – For Maria Cristina Josefina B. Ocampo

Accreditation No. 07-000006-004-2026 – For Josefina F. Mendoza

- Cooperative Development Authority

CEA 158-AF – For the Firm

Accreditation No. CEA 2016 – For Maria Cristina Josefina B. Ocampo

Accreditation No. CEA 2015 – For Josefina F. Mendoza

- **Securities and Exchange Commission**

Accreditation No. 9534-SEC, Group A – For the Firm

**Accreditation No. 71098-SEC, Group A – For Maria Cristina
Josefina B. Ocampo**

Our Team

Our team is composed of two partners and twenty full-time staff. Our full partners are Maria Cristina Josefina B. Ocampo and Josefina F. Mendoza.

Audit & Assurance

We constantly deliver value-added assurance and other services to our clients by providing consultancy in financial, taxation and operational issues.

We always try to go beyond just issuing audit reports. Our teams are ready to help you in the different audit phases, from the planning phase of the audit to the issuance of the audit report. Our teams have relevant experiences in diverse industries, ranging from manufacturing to services providers.

Audit and Assurance Services

BMA provides audit and assurance services that go beyond numbers. We use up-to-date auditing techniques and procedures that, together with a thorough understanding of your business, result in an audit approach fully customized to your needs.

BMA audit team will regularly dialogue with you, so that we may address your most relevant needs and concerns.

Beyond our attest function, we provide timely and cost-effective recommendations that enhance internal control systems and procedures therefore adding value to your business.

Every engagement we handle involves the use of latest technology, techniques and procedures; a thorough understanding of the client's business; strict adherence to the highest standards of professional conduct, and a quality engagement team consisting of highly-skilled professionals.

Tax Advisory & Compliance

We at BMA conduct evaluation and assessment of a client's potential tax exposures and discuss its implications in the business operation. We try to help in devising ways for the client to transition for full tax compliance by minimizing the impact of new tax regulations on the company and submit recommendation to maximize financial savings in order to expand the client's business.

With years of experience in working with clients in various industries in different territories, our finance and accounting professionals have ample knowledge in the different taxation procedures that your business needs to seamless statutory financial reporting.

We help you identify the opportunities and pitfalls that can significantly affect your bottom line. Whatever you need, we are well-equipped to provide you with innovative yet practical solutions to minimize your tax exposure by means of legitimate tax planning and regular updates on the changing taxation system. We aim to minimize the impact of taxation, enabling you to maximize your potential savings and to expand your business.

Our Tax Advisory and Compliance provides:

- Tax advisory;
- Tax compliance;
- Tax issues and examination;
- Tax education and advocacy;

Business Process Solutions

BMA also provides support services for key accounting and administrative functions such as outsourced accounting, payroll, and accounting-and-compliance-related taxes.

We offer accounting services for owners of small-and medium-sized businesses to augment client's financial reporting requirements. We also conduct compliance review and help companies in steering towards full compliance.

Our Services:

- Internal Audit
- Tax cases and other concerns
- BIR and SEC filing
 - Business registration and licenses including PEZA and BOI;
 - Accounting and bookkeeping;
 - Reconstruction of books;
 - Feasibility studies and financial reports;
 - Assistance in installation and running of accounting software;
 - Business dissolution;
 - Due diligence; and
 - Documentation and operation manual preparation.

We at BMA commit ourselves in ensuring that we deliver services at the best of our abilities to help the clients in achieving its objectives and full potential.

Clientele and Industry

Our firm has been blessed through the years. At present and in the past we have served clients in the following areas of business:

- Agriculture
- Architecture, legal, medical and other professional Aviation schools
- Business processing
- Condo corporation
- Construction and development Cooperatives
- Economic zones (PEZA)
- Educational institutions
- Electronics and electronic components
- Financing companies
- Foreign representative offices
- Hotel and restaurant including franchises
- Import and export
- Management companies
- Manufacturing (oil mill, paper, IT, food, furniture, etc.)
- Merchandising and retail companies
- Not for profit organizations
- Online marketing platform
- Real estate
- Rural banks
- Service organizations including consultancy and professional
- Sports clubs
- Stockbrokers
- Theater
- Trading (car distribution or trade, multilevel marketing)
- Wholesale and retail trade

The Partners

MARIA CRISTINA JOSEFINA B. OCAMPO
Managing Partner

Maria Cristina Josefina B. Ocampo is the Managing Partner and is the moving force behind the growth and expansion of the Firm. She graduated at the Polytechnic University of the Philippines with the degree of Bachelor of Science in Accountancy under the Honor Section. She is a Certified Public Accountant.



After graduation, she joined Rubberworld Philippines (Adidas) as internal auditor for more than two years before moving to San Buenaventura & Co. CPAs as associate auditor. She finally joined Carlos J. Valdes & Co., CPAs until the time she had established her own Audit Firm.

She is past President of the Philippine Institute of Certified Public Accountants (PICPA) Southern Metro Manila Chapter, of Philippine Association of Management Accountants, of Rotary Club of Batasan Hills. She is also an active member of Association of Certified Public Accountants in Public Practice (ACPAPP), Association of Certified Public Accountants in Commerce and Industry (ACPACI).

She is also an awarded Volunteer Peer Evaluator (VPE) by the Philippine Council for NGO Certifications (PCNC) (75 evaluations and counting). She is also an active member of the Technical Working Group of the Cooperative Development Authority (CDA) National Office, working on the guidelines for reporting and compliance of cooperatives in the Philippines.

Her background and client industry include manufacturing, hotel and restaurant, sports club, construction and development, real estate and condominium, not-for-profit organizations and associations, aviation schools and other educational institutions, economic zones, rural banks and financing companies, cooperatives, architecture, management companies and consultancy, legal and medical, stock brokerage, merchandising and service companies.

She is also well versed in various taxation issues including economic zone regulations and is capable of handling myriad tax cases.

JOSEFINA F. MENDOZA

Audit Partner

Josefina F. Mendoza has a degree of Bachelor of Science in Business Administration major in Accounting. She graduated at the Pamantasan ng Lungsod ng Maynila. She is a Certified Public Accountant and an active member of PICPA and ACPAPP.



Currently, she is a member of the Board of Directors of Ascent Knowledge Resources, Inc., a food and allied industries laboratory company in Balete Drive Ext., Quezon City. She also worked as a Treasury Head at Emilio Aguinaldo College Medical Center located at Dasmarinas, Cavite. She was previously connected as a Senior Auditor at All Asian Countertrade, Inc, a sugar trading firm with various subsidiaries related to food products. She also worked as an Internal Auditor at Medical Center Manila in Ermita, Manila.

Her background and client industry include manufacturing, stock brokerage, merchandising, sports clubs, trading, cooperatives and service companies.



ACCREDITATION No. 9534-SEC

CERTIFICATE OF ACCREDITATION

THIS IS TO CERTIFY that

BERCES-OCAMPO, MENDOZA AND ASSOCIATES

has been accredited by the Commission as an auditing firm for companies classified under **Group A** for SEC as provided in Revised Securities Regulation Code Rule 68 and SEC Memorandum Circular No. 20, Series of 2019.

By this accreditation, the firm shall adhere to the regulatory and reportorial requirements as set out in the said Circular and in the relevant regulations issued by the respective financial sector regulators of the covered institutions.

This Certificate is valid for a period of five years to engage in the audit of 2022 to 2026 financial statements of SEC covered institutions unless suspended or revoked, for a cause, after due notice and hearing.

The accreditation by the Commission of the auditing firm named herein is permissive only and does not constitute a recommendation or indorsement of its engagement.

Issued at Makati City, Philippines this 27th day of June, Two Thousand and Twenty-Three.




EMMANUEL Y. ARTIZA
General Accountant



REPUBLIC OF THE PHILIPPINES)
City of Iloilo) S.S.

SECRETARY'S CERTIFICATE

I, **Therese Marie A. Gerafil**, of legal age, Filipino, with office address at 9th Floor, Asia Pacific Medical Center- Iloilo, Brgy. Ungka Jaro, Iloilo City, after having been duly sworn to in accordance with law, do hereby depose, state, and certify that:

I am the duly elected Corporate Secretary of **Asia Pacific Medical Center-Iloilo Inc. (formerly: Allied Care Experts Medical Center-Iloilo, Inc.)** ("Corporation"), a corporation duly organized and existing under the laws of the Republic of the Philippines, with principal address at Brgy. Ungka, Jaro, Iloilo City;

At a referendum of the Board of Directors held on **06 April 2026**, by a majority vote, the following resolution was approved and is now in full force and effect, to wit:

Resolution No. 2026-04-02 (r)

WHEREAS, the Supreme Court, in G.R. No. 246027 dated 28 January 2025, upheld Rule 68, paragraph 3 of the Implementing Rules and Regulations of the Securities Regulation Code (Republic Act No. [RA] 8799) and SEC Memorandum Circular No. 13, series of 2009 (SEC MC No. 13-2009), which required CPAs serving as external auditors for corporations issuing registered securities to obtain SEC accreditation;

WHEREAS, as a registered issuer, Asia Pacific Medical Center - Iloilo, Inc. is required to engage an external auditor classified as a Category "A" auditor duly accredited by the SEC;

WHEREAS, Dimaculangan and Dimaculangan and Co., CPAs ("DD & Co. CPAs"), having an application for SEC accreditation that remains pending as of this date, have deemed it necessary to voluntarily withdrew from its engagement as Principal Auditor, but the firm shall remain engaged to act as compiler of the Company;

WHEREAS, in view of the non-qualification of DD & Co. CPAs, the Board of Directors has determined that the engagement of Berces-Ocampo, Mendoza and Associates (BMA), a duly SEC-accredited Category "A" auditor, is in the best interest of the Company to ensure compliance and timely submission of financial reports with applicable regulatory requirements;

NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, that the Board of Directors of Asia Pacific Medical Center - Iloilo, Inc. hereby approves the withdrawal of Dimaculangan and Dimaculangan and Co., CPAs as the Principal Auditor for the audit of the Company's financial statements for the year ending 31 December 2025, but will remain engaged to act as compiler, pending approval of its SEC accreditation.

RESOLVED FUTHER, that the engagement of **Berces-Ocampo, Mendoza and Associates** as the Company's Principal Auditor for the said reporting period, with an audit fee of **Two Hundred Thousand Pesos (Php 200,000.00)**, is hereby approved.



At a meeting of the Board of Directors, duly called and held on **07 April 2026**, at which a quorum was present and acted throughout, by a majority vote, the following resolution was adopted and is now in full force and effect, to wit:

Resolution No. 2026-03-10

WHEREAS, the Board of Directors of **Asia Pacific Medical Center - Iloilo, Inc.** has determined that there is a need to increase the Corporation's authorized capital stock in order to support its expansion plans, strengthen its operational capacity, finance the acquisition of additional medical equipment, and ensure the continuous delivery of quality healthcare services, as well as to support its long-term growth and sustainability;

WHEREAS, the current authorized capital stock of the Corporation is TWO HUNDRED FORTY MILLION PESOS (PHP 240,000,000.00), divided into two hundred forty thousand (240,000) shares with a par value of One Thousand Pesos (PHP 1,000.00) per share;

WHEREAS, the proposed increase in the authorized capital stock to FOUR HUNDRED EIGHTY MILLION PESOS (PHP 480,000,000.00) will require the amendment of the relevant provisions of the Articles of Incorporation of the Corporation, subject to the approval by Stockholders representing two-thirds (2/3) of the outstanding capital stock and the appropriate regulatory authorities;

NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, that the Board of Directors of Asia Pacific Medical Center - Iloilo, Inc. hereby approves the **increase in the authorized capital stock** of the Corporation from TWO HUNDRED FORTY MILLION PESOS (PHP 240,000,000.00) to **FOUR HUNDRED EIGHTY MILLION PESOS (PHP 480,000,000.00)**, divided into four hundred eighty thousand (480,000) shares with a par value of One Thousand Pesos (PHP 1,000.00) per share.

RESOLVED FURTHER, that the corresponding amendment of **Article VII** of the **Articles of Incorporation** of the Corporation to reflect such increase in authorized capital stock is hereby approved, subject to the approval by Stockholders representing two-thirds (2/3) of the outstanding capital stock of the Corporation and compliance with the requirements for filing of the Securities and Exchange Commission.

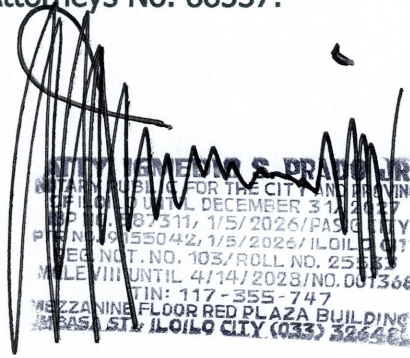
The foregoing resolution has not been amended, superseded, or repealed as of the date hereof.

IN WITNESS WHEREOF, I hereunto affix my signature this 13th day of April 2026, in Iloilo City, Philippines.


THERESE MARIE A. GERAFIL
Corporate Secretary

SUBSCRIBED AND SWORN TO before me this 13th day of April 2026 at Iloilo City; affiant exhibiting her IBP ID with Roll of Attorneys No. 88537.

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NOTARY GENERAL S. PRADILLO JR.
NOTARY PUBLIC FOR THE CITY AND PROVINCE
OF ILOILO ILOILO DECEMBER 31, 2017
P. NO. 187311, 1/5/2026/PASIG CITY
P. NO. 1935042, 1/5/2026/ILOILO CITY
REG. NOT. NO. 103/ROLL NO. 25383
VALID UNTIL 4/14/2028/NO. 0013684
TEL: 117-355-747
MEZZANINE FLOOR RED PLAZA BUILDING
M. BAS. ST. ILOILO CITY (033) 326481