

# QUILAB & GARSUTA

CERTIFIED PUBLIC ACCOUNTANTS

## Audit Team

This engagement will be handled by the following Audit Team:

- |   |   |                        |
|---|---|------------------------|
| ○ Ms. <b>Ana Mariae Michelle D. Quilab-Arrabaca</b> | - | Engagement Partner     |
| ○ Mr. <b>Rico P. Quilab</b>                         | - | Concurring Partner     |
| ○ Ms. <b>Annabelle E. Saclapos</b>                  | - | Audit Manager          |
| ○ To be assigned later                              | - | Audit Staff Assistants |

Our staffing may change in the actual conduct of the audit in consideration of the availability of staffs at the time of our scheduled fieldworks.

## Profile of the Firm

The Quilab & Garsuta, CPAs (Q&G, CPAs) is a regional organization of Certified Public Accountants with Head Office in Cagayan de Oro City and a Branch Office in General Santos City, organized in July 2017 by practitioners in public accounting that have accumulated a total of 66 years of practice experience at the time of its organization. The Firm is composed of four (4) founding partners, with two partners operating in the Head Office and the other two partners operating in the Branch. The more senior of the partners are active practitioners in public accountancy and have common bond being once senior audit staffs of SyCip Gorres Velayo & Co., CPAs having had about five (5) years of working experience each. Each of them embarked in public accounting practice which saw them undertake the audits and related engagements for various industries, organizations and NGOs. Our Firm and its partners are presently accredited with the BOA/PRC, SEC under Group B and NEA and CDA. We are presently processing our renewal applications with BSP under Group B, and Insurance Commission under Group A.

## Brief Resumé of the Audit Team

**Ms. Ana Mariae Michelle D. Quilab-Arrabaca**, the Engagement Partner, has worked for 10 years with QCB & Co., CPAs and has held the position of Senior Audit Manager when that firm was dissolved by September 30, 2017. She is a founding partner of Quilab & Garsuta, CPAs and has just assumed as the Managing Partner in July 2025, during the celebration of the 8<sup>th</sup> year anniversary of the Firm. Ms. Quilab-Arrabaca is a graduate of Xavier University for her Baccalaureate degree in 2006, as well as her MBA degree in 2015. She passed the CPA Board Examination in 2026. She has handled audit engagements of various companies, including banks, cooperatives, NGOs, electric cooperatives and others.

**Mr. Rico P. Quilab**, the Concurring Partner, has had 29 years practice experience as the founding partner of Quilab, Cabilin, Bato & Co., CPAs, a general professional partnership founded in 1992 and dissolved by September 30, 2017 after more than 25 years of operation. Prior to his public practice, he joined SGV in 1980, Xavier University in 1985, as Internal Audit Officer, Pryce Gases, Inc., an industrial gas manufacturing company, as the Finance and Administration Manager in 1989, MASS-SPECC Cooperative Development Center, Inc., a regional development NGO also as its Finance and Administration Manager in 1991.

**Ms. Annabelle E. Saclapos**, is an experienced accountant before joining the Firm in her second employment after graduating at Xavier University in 1986 with her Baccalaureate degree in Commerce major in Accounting. Her experiences being accountants of two schools have added a mature outlook in the conduct of her engagements. She has been handling the audits of electric cooperatives since 2008 under QCB & Co., CPAs and until the year end audits of 2018 under our new Firm. She is familiar with hospital operations having handled hospital audits in Davao City and Iligan City.

