



CERTIFICATION

This is to certify that **Mr. RODEL S. MANALO** is a regular employee of the **PHILIPPINE ASSOCIATED SMELTING AND REFINING (PASAR) CORPORATION**. He was hired on June 28, 2018.

He is presently the **Cost Control Project Officer** under Engineering & Projects Department.

This certification is issued to Mr. Manalo for employment purposes.

Issued this 3rd day of December, 2019 in Isabel, Leyte.

ANN M. ASUPAN
Superintendent, HR Operations & Communications

Not valid without
Company Dry Seal

PHILIPPINE ASSOCIATED SMELTING AND REFINING CORPORATION

HEAD OFFICE AND PLANT SITE
Leyte Industrial Development Estate (LIDE), Isabel Leyte, 6539 Philippines
Phone +63 2 845-6000 and +63 53 337-6136 to 38
Fax +63 2 889-6343

MANILA OFFICE
11th Floor, Zuellig Building, Makati Avenue cor. Paseo de Roxas, Makati City 1225, Philippines
Phone +63 2 889-6591 to 97 • Fax +63 2 889-6332
Website: <http://www.pasar.com.ph>



PASAR EMPLOYEES MULTI-PURPOSE COOPERATIVE
Brgy. Libertad, Isabel, Leyte

CERTIFICATION

This is to certify that

RODEL S. MANALO

has been appointed as

SECRETARY OF THE BOARD

of PASAR Employees Muti-Purpose Cooperative
from April 16, 2019 up to present.

This certification is being issued to Mr. Manalo for whatever legal purposes it may
serve him best.

Given this 4th day of December, 2019 at Brgy. Libertad, Isabel, Leyte.



CHITO M. SANDINO

Chairperson
Board of Directors



CHULIANTE MARKETING CORPORATION

CMC Center, Real Street, Ormoc City, Leyte, Philippines 6541
Tel. Nos.: (053) 255-2573 • 255-4348 • 561-2607 • 560-8985
Telefax No.: (053) 561-6023 • Website: www.chuliantegroup.com

CERTIFICATE OF EMPLOYMENT

TO WHOM IT MAY CONCERN:

This is to certify that **Mr. Rodel S. Manalo**, of legal age and a resident of Agua Dulce St., Ormoc City was employed with Chuliente Marketing Corporation as Internal Auditor from January 16, 2012 to December 12, 2017.

This certificate is issued upon the request of **Mr. Manalo** for whatever legal purpose it may serve him best.

Done this 5th day of January 2018, in Ormoc City Leyte, Philippines.


LLOYD LAWRENCE U. CHU
President



NEGOSYO
CENTER
PALOMPON

Certificate of Appreciation

PRESENTED TO

RODEL S. MANALO

for imparting your valuable insights, inspiration and outstanding contribution
as a Resource Person in the successful conduct of

Simplified Bookkeeping for Non-Accountants Seminar

Given this 16th day of March 2018 at NGCP Hall, 2F Municipal Bldg., Palompon Leyte


DESIDERIO P. BELAS, JR., CESO III
Provincial Director - DTI Leyte



Certificate of Appreciation

PRESENTED TO

RODEL S. MANALO

for imparting your valuable insights, inspiration and outstanding contribution
as a Resource Person in the successful conduct of

Simplified Bookkeeping for Non-Accountants Seminar

Given this 14th day of March 2018 at Holy Child Parish Function Hall, Isabel Leyte



DESIDERIO P. BELAS, JR., CESO III
Provincial Director - DTI Leyte



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

PICPA BUILDING
700 SHAW BOULEVARD
CITY OF MANDALUYONG

P.O.BOX 1440 MANILA
TEL. NOS. 723-0691 TO 93
www.picpa.com.ph

TELEFAX :723-6305/726-9452
DIRECT LINES :726-9456/723-5467

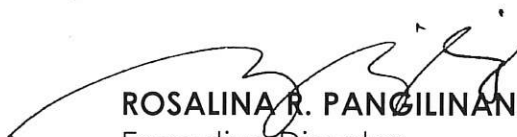
November 7, 2016

CERTIFICATION

To Whom It May Concern:

This is to certify that **MR. RODEL S. MANALO**, holder of CPA Certificate Number **142966** issued on **December 2, 2011** by the Professional Regulation Commission is a member in good standing of Ormoc Chapter of the Philippine Institute of Certified Public Accountants (**PICPA**) for the fiscal year **2016-2017**. He has been a registered member since December 2011.

This certification is being issued upon request of **MR. RODEL S. MANALO** for whatever legal purpose it may serve him.

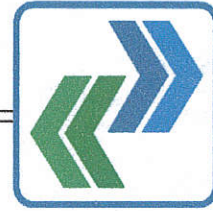

ROSALINA R. PANGILINAN
Executive Director

NOT VALID WITHOUT DRY SEAL.
NOT VALID IF WITH ERASURES/ALTERATIONS.

CONTROL NO. 001-16-03738

**PHILIPPINE INSTITUTE
OF CERTIFIED PUBLIC
ACCOUNTANTS**

The National Organization of Certified
Public Accountants duly accredited by
the Professional Regulation Commission



Cebu Chapter

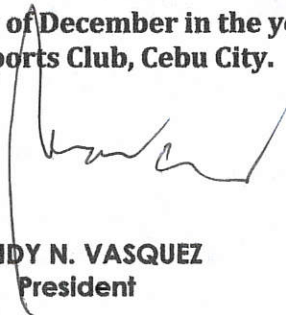
Certificate of Membership

this is to certify that

RODEL S. MANALO

is a bonafide member of the
Philippine Institute of Certified Public Accountants
having complied with all the requirements
of the said Institute.

Given this 13th day of December in the year 2011
at City Sports Club, Cebu City.


RANDY N. VASQUEZ
President


DR. MARISSA MONTECILLO-BALDECIR
Vice President - Membership Development



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No. 142966

for attending the

Philippine Standards on Auditing

CPD Credit Units on:

II – Standards Applicable to Professional Practice – 8.0

Saturday, October 29, 2016, 8:00 a.m. to 5:30 p.m.
Sutuwaki Grill & Resto, Iñaki Larrazabal Blvd.
Ormoc City, Leyte
Philippines


EDELYN ATERADO-DONIO
President, PICPA Ormoc


RAMONITO D. PERNATO
President, PICPA National



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No.142966

for attending the

Accounting Profession: Cases and Applications

CPD Credit Units on:

- I - Enabling Laws, Rule And Regulations – 2.0***
- III - Ethical, Governance, and Quality Principles – 2.0***
- IV- Environment of the Practice – 2.0***
- V- Development of the Person as Professional – 2.0***

Friday, October 28, 2016, 8:00 a.m. to 5:30 p.m.
Sutuwaki Grill & Resto, Iñaki Larrazabal Blvd.
Ormoc City, Leyte
Philippines


EDELYN ATERADO-DONIO
President, PICPA Ormoc


RAMONITO D. PERNATO
President, PICPA National



PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No. 142966

for attending the

BOA Updates; Personal Planning

CPD Credit Units on:

I – Enabling Laws, Rules and Regulations – 6.0

V – Development of the Person as Professional - 2.0

Saturday, October 8, 2016, 8:00 a.m. to 5:30 p.m.
Lorenzo's Café & Grill, Iñaki Larrazabal Blvd.,
Ormoc City, Leyte
Philippines

JUDE P. ABENOJA
PICPA National Director/
National Secretary

RAMONITO D. PERNATO
President, PICPA National

PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No. 142966

for attending the

***Culture of Excellence, Leadership
And Loyalty (CELL) Program
(Personal Branding: A Secret to
Attracting More Clients)***

CPD Credit Units on:

V – Development of the Person as Professional - 8.0

Friday, October 7, 2016, 8:00 a.m. to 5:30 p.m.
Sutukawi Grill & Resto, Ormoc City
Philippines


JUDE P. ABENOJA
PICPA National Director/
National Secretary


RAMONITO D. PERNATO
President, PICPA National

Philippine Institute of Certified Public Accountants * CPE Provider Accreditation No. 001 * Philippine Institute of Certified Public Accountants * CPE Provider Accreditation No. 001

PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No. 142966

for attending the

Strategic and Critical Financial Management for the CPAs

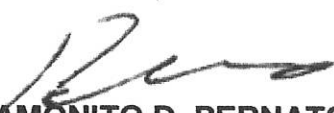
CPD Credit Units on:

IV – Environment of the Practice - 8.0

Saturday, September 24, 2016, 8:00 a.m. to 5:30 p.m.
Sutuwakii Grill & Resto, Ormoc City
Philippines



EDELYN ATERADO-DONIO
President, PICPA Ormoc



RAMONITO D. PERNATO
President, PICPA National

Philippine Institute of Certified Public Accountants * CPE Provider Accreditation No. 001 * Philippine Institute of Certified Public Accountants * CPE Provider Accreditation No. 001

PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. 142966

for attending the

Ethics and Good Governance

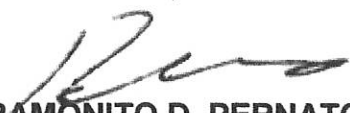
CPD Credit Units on:

III – Ethical, Governance, and Quality Principles – 8.0

Friday, September 23, 2016, 8:00 a.m. to 5:30 p.m.
Sutukawi Grill & Resto, Ormoc City
Philippines



EDELYN ATERADO-DONIO
President, PICPA Ormoc



RAMONITO D. PERNATO
President, PICPA National



**PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001**

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No. 142966

for attending the

Tax Updates

CPE Credit Units on:

II – Standards Applicable to Professional Practice - 8.0

Wednesday, August 17, 2016, 8:00 a.m. to 5:30 p.m.
Sutuwaki Restaurant, Imelda Blvd.,
Ormoc City, Leyte
Philippines


EDELYN P. ATERADO-DONIO
President, PICPA Ormoc


RAMONITO D. PERNATO
President, PICPA National



**PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001**

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No. 142966

for attending the

***IFRS for SMEs
(Day 1)***

CPE Credit Units on:

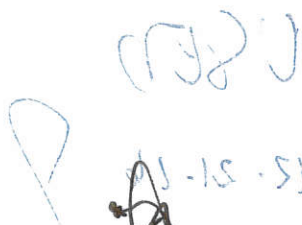
II – Standards Applicable to Professional Practice - 8.0

Monday, August 15, 2016, 8:00 a.m. to 5:30 p.m.

Lorenzo's Café, Imelda Blvd.,

Ormoc City, Leyte

Philippines


EDELYN P. ATERADO-DONIO
President, PICPA Ormoc


RAMONITO D. PERNATO
President, PICPA National



**PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001**

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No. 142966

for attending the

IFRS for SMEs (Day 2)

CPE Credit Units on:

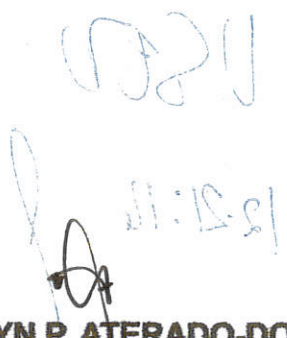
II – Standards Applicable to Professional Practice - 8.0

Tuesday, August 16, 2016, 8:00 a.m. to 5:30 p.m.

Lorenzo's Café, Imelda Blvd.,

Ormoc City, Leyte

Philippines


EDELYN P. ATERADO-DONIO
President, PICPA Ormoc


RAMONITO D. PERNATO
President, PICPA National

PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
CPE PROVIDER ACCREDITATION NO. 001

presents this

Certificate of Attendance

to

RODEL S. MANALO

PRC Registration No. CPA No.142966

for attending the

TAX UPDATES SEMINAR

CPD Credit Units on:

II – Standard Applicable to Professional Practice - 8.0

Saturday, August 16, 2014, 8:00 a.m. to 5:30 p.m.
Sabin Report Hotel, Bantigue, Ormoc City, Leyte
Philippines


EUGENIO V. VILLACERAN, CPA
Technical and Training Director


JUDE P. ABENOJA, CPA
President, PICPA Ormoc