



Republic of the Philippines  
Professional Regulation Commission  
Regional Office No. 08  
Tacloban City



## CERTIFICATION REPORT OF RATING

This is to certify that according to the records of this Commission, the following appear:

Name of Examinee : LOUISE KIM FAJARDO GULAY  
Examination Taken : CERTIFIED PUBLIC ACCOUNTANT  
Name of Board : Accountancy  
Date of Examination : October, 2019  
Application No. : 003926

### SUBJECTS

### RATINGS

Financial Accounting and Reporting. ....	80.00
Advanced Financial Accounting and Reporting. ....	77.00
Management Advisory Services. ....	77.00
Auditing. ....	81.00
Taxation. ....	75.00
Regulatory Framework for Business Transaction. ....	83.00
<b>GENERAL AVERAGE RATING</b>	<b>78.83%</b>
<b>Remarks</b>	<b><u>PASSED</u></b>

PRC - MAASIN  
June 22, 2023

By Authority of the Commission:

**DIOSCORO A. LUMAGBAS**

Chief, Finance and Administrative Division

Digitally signed by  
Dioscoro A. Lumagbas  
Date: 6.22.2023  
08:41:00 AM

O.R. No. : E2023-06-05293826

DATE : 06/21/2023

Verified and typed by: *for cfr*  
LECELDA G. MILAN

NOTE: The minimum passing general rating required for the above-named examination is 75% with no rating below 65% in any subject. ( ) - indicates subject passed in previous examination.

**ANY ERASURE OR ALTERATION HEREON NULLIFIES THIS CERTIFICATION.**  
NOT VALID WITHOUT DRY SEAL AND DOCUMENTARY STAMP.

RMD - 02  
Rev. 00  
February 25, 2015  
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