



Republic of the Philippines
Professional Regulation Commission
Manila



CERTIFICATION

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

Name of Examinee : **ALLAIN LOYD CADUHAY BORER**
Examination Taken : **CERTIFIED PUBLIC ACCOUNTANT**
Name of Board : **ACCOUNTANCY**
Date of Examination : **October 2017**
Application Number : **472272**

SUBJECT

RATING

Financial Accounting and Reporting	83.00
Advanced Financial Accounting and Reporting	76.00
Management Advisory Services	81.00
Auditing	78.00
Taxation	77.00
Regulatory Framework for Business Transaction	79.00
General Average	79.00

PASSED

Tacloban City, Philippines

October 05, 2018



NARCIVAL RANDIE Z. TAQUIQUI
OIC, Regional Director
Tacloban Regional Office

OR DETAILS HERE

14371592

OCT 05 2018



Republic of the Philippines

PROFESSIONAL REGULATION COMMISSION

Manila



PROFESSIONAL IDENTIFICATION CARD

LAST NAME ▶ **BORER**

FIRST NAME ▶ **ALLAIN LOYD**

MIDDLE INITIAL/NAME ▶ **CADUHAY**

REGISTRATION NO. ▶ **0185169**

REGISTRATION DATE ▶ **11/28/2017**

VALID UNTIL ▶ **12/05/2020**



CERTIFIED PUBLIC ACCOUNTANT





12/05/1994
12/28/2017

C17

Professional Regulation Commission

P. Paredes St., Sampaloc, Manila 1008, Philippines


www.prc.gov.ph ☎ (632) 7362248 / 3102009

17-533274

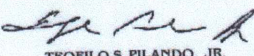
CERTIFICATION

This is to certify that the person whose name, photograph, and signature appear herein is a duly registered professional, legally authorized to practice his/her profession with all the rights and privileges appurtenant thereto.

This is to certify further that he/she is a professional in good standing and that his/her certificate of registration/professional license has not been suspended, revoked, or withdrawn.



Signature of Professional



TEOFILO S. PILANDO, JR.
CHAIRMAN