



RAYMUND J. MANAIG

Certified Public Accountant

Master of Business Administration

Tax Consultant

External Auditor

Chief Financial Officer

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Home Addresses: Calamba Laguna and Clark Pampanga

Chief Finance Officer (CFO) at Back Room Offshoring Inc (BRO), Clark Pampanga from April 2022 up to the present. The **Outsourced CFO at Aprio Philippines Inc. (API)**, Clark Pampanga from April 2022 up to the present. API is a client of BRO.

Managing Partner of Manaig, Manaig & Co., CPAs (MM&Co.), Calamba Laguna from June 2003 up to March 2023 with meaningful experience in External Audit of Financial Statements and Philippine Taxation of CDC/PEZA/BOI Entities, including companies in different industries such as: Information Technology, Agriculture, Trading, Manufacturing and Services, Cooperatives and Non-stock Non-profit organizations.

AREAS OF COMPETENCE:

- External Audit of Financial Statements
- Tax Consultancy
- Tax Compliance
- Financial Accounting and Reporting
- Corporate Registration Services to Government Agencies: SEC, BIR, CDC, BOI, PEZA, Etc.
- Corporate Secretarial Services
- Internal Controls
- Fraud/Special Audits
- Financial Due Diligence Audit
- Handling BIR (Taxing Authority) Investigations
- Tax Reviewer/ Lecturer
- Independent CPA (ICPA) in the Court of Tax Appeals handling Tax Refund Cases
- Preparer and Consultant of Transfer Pricing Documentation for PEZA and other Non-PEZA entities

EDUCATION:

- Graduated from De La Salle University Taft, Manila, Philippines last September 2003 with a Master's degree in Business Administration (MBA)
- Graduated as Cum Laude and Rector's Awardee in Colegio de San Juan de Letran-Calamba Laguna, Philippines last March 1995

EXPERIENCE HIGHLIGHTS:

As a CFO, I oversee the company's financial landscape. Leveraging on my meaningful background in finance and taxation, I have improved the company's financial and management reporting, implemented crucial policies on accounting, internal controls, and tax documentation, resolved tax issues that led to reduction of tax exposure, restructured the tax framework that led to increased effectiveness and efficiency of tax reporting, and conducted comprehensive corporate secretarial services. As part of my strategic initiatives, I harmonized legal documentation with operational and taxation requirements. Furthermore, by amending the articles of incorporation and bylaws, I

was able to match the companies' purposes and capital structure with their current financial statements and strategies. I have drafted various company policies, including one that was submitted in 2023 for securing a BIR Ruling on Outstation "Per Diem" Allowances. This submission aimed to secure the company's exemption from withholding tax, expanded withholding tax, fringe benefits tax, and substantiation requirements. Also, I was able to register BRO's Davao Project with the BOI last Aug. 11, 2023 which led to enjoying five (5) years Income Tax Holiday and seventeen (17) years VAT Exemption.

As the Managing Partner of Manaig, Manaig & Co., CPAs (MM&Co.) from June 2003 to March 2023, with nearly 20 years of experience in audit and tax practices, I successfully led and mentored auditors and tax preparers. Many of them have progressed to become senior staff, audit/tax supervisors, and managers in various reputable companies after their tenure with the firm. The firm had an average of 17 staff from 2016 to 2019, mostly CPAs. Since the COVID-19 Pandemic, the firm has reduced its practice maintaining only main clients and focusing on its core services.

I have delivered a range of services, including preparing a comprehensive Standard Operating Procedures Manual for a manufacturing company, Fraud/Special Audits for service and trading entities, implemented QuickBooks Enterprise Solutions, streamlining accounting operations for small to medium-sized companies. Moreover, I conducted Internal Control Reviews for cooperative organizations enhancing their governance structures and operational efficiency.

I have completed the preparation of Transfer Pricing Documentations for six (6) PEZA and Non-PEZA Entities covering the years 2019-2022. Additionally, I successfully managed and concluded four (4) Tax Refund Cases in the Court of Tax Appeals in my capacity as an Independent CPA.

OTHER WORK EXPERIENCES:

Procter & Gamble Asia PTE LTD. (Global Business Services)

PROCESS OWNER from Oct 15, '99 up to Jan 15, '04

For Finance: Cash Disbursements and Affiliate Transactions handling Australia, New Zealand, Malaysia, Singapore & Philippines markets

- Delivered target Key Performance Indicator (KPI) for assigned Markets /Legal entities: 1) Cash Disbursements Payment on Time and Right the First Time and 2) Affiliates Accounting Zero-reconciling Items + Close on time and– Zero issues.
- Worked with other processes such as Accounts Payables, Treasury, Purchasing-Importation, Employee Services, Information Technology, Process owners.
- Ensured all payroll dues and valid invoices are paid on time and are properly funded and supported with receipts.
- Attended Monthly Global Calls/ Meetings for Affiliate Reconciliations prior to closing of books.
- Worked with the IT department and other process owners for process improvements.

D.M. Consunji Inc. (One of the largest Construction Companies in the Philippines)

SENIOR ACCOUNTANT from Mar 30, '98–Oct 15, '99

- Delivered target Key Performance Indicator (KPI) for assigned Affiliates' Reconciliation and Collection by Parent Company.
- Reported to his Supervisor for status of Affiliate Reconciling Items & Parent Company collection effectiveness and efficiency.
- Worked with other processes: Civil Engineering, Asset Management, Treasury, Cost Accounting, and Batching Plants.
- Ensured all labor deployment, equipment, materials and cement deliveries to various sites [contracted by affiliates] are fully monitored and reconciled each month end reporting.
- Ensured that all offsetting transactions are accounted for and the entities that owe the parent company are billed timely and correctly.

- Reconciled Parent-Affiliate Transaction every month end close.

BUILDERS FEDERAL PHILS., INC. (Construction Company)

ACCOUNTING SUPERVISOR for General Accounting and Tax Compliance from Oct '97 – Mar '98

- Prepared Monthly/Quarterly/Annual Financial Statements for use in decision making of Management and Board of directors.
- Ensured all tax returns of the company are correct and duly filed.
- Attended to the audit queries and documentary requirements of the External Auditors.

COLEGIO DE SAN JUAN DE LETRAN-CALAMBA and CITY COLLEGE OF CALAMBA

PART-TIME PROFESSOR from Jun'97 – Mar '06

- Instructor for the following subjects: Auditing Practice, Auditing Theory, Auditing, Practice Laboratory, Managerial Advisory Services, Basic Accounting, and Integrated/Computerized Accounting.

BONDOC, WONG & CO., CPAs

STAFF AUDITOR from Apr '95 – Oct '97:

- Handled meticulously recording entries on manual books of accounts for selected clients.
- Performed messengerial and corporate secretarial activities, such as liaising with banks for deposit or withdrawal transactions, interacting with taxing authorities to manually file tax returns, and coordinating with the Securities and Exchange Commission for the registration of new companies and amendments to Articles of Incorporation and By-Laws.
- Maintained a structured reporting system, regularly submitting tax return computations and preparing accurate tax returns for the assigned clients.
- Compiled comprehensive audit working papers, specifically 24-column worksheets, which were meticulously presented and explained to his audit supervisor.
- Ensured the timely and accurate filing of company tax returns for the assigned clients, and conducted fieldwork at clients' premises and offices as needed.

PERSONAL DATA:

- A family man. Husband to Marife C. Manaig and a father to three (3) wonderful children.
- Age: 49 years old
- Domicile: Lot 6 Block 9 Lakeview Subd. Phase III, Brgy. Halang Calamba City Laguna, Philippines
- Present Address: Smacck Dil Apartments Unit G, Mariveles Street, Brgy. Malabanias Angeles City Pampanga, Philippines

Updated December 28, 2023.

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