



Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City

**CORPORATE GOVERNMENT AUDIT SECTOR**  
**Cluster 5 – Agriculture and Natural Resources**

**CERTIFICATION**

This is to certify that the audit of the financial transactions covering calendar years (CYs) 2022 and 2023 and the financial statements as at and for the years ended **December 31, 2022 and 2023** of the **Southern Luzon Coconut Oil Mill, Inc. (SOLCOM)**, one of the Coconut Industry Investment Fund Oil Mills Group (CIIF OMG) Companies, with principal office at 4<sup>th</sup> Floor, Palacio del Gobernador, Intramuros, Manila will be conducted by the Commission on Audit (COA) Team from the Corporate Government Audit Sector (CGAS), Cluster 5-Agriculture and Natural Resources in the 3<sup>rd</sup> Quarter of CY 2024, pursuant to COA Resolution No. 2023 – 026 dated December 21, 2023, which states that:

*NOW, THEREFORE, the Commission RESOLVES, as it does hereby RESOLVE, to adopt the cyclical audit of the six CIIF OMG and 14 CIIF Holding Companies to be conducted by Cluster 5, CGAS, until full privatization or disposition of the six CIIF OMG Companies and full dissolution of the 14 CIIF Holding Companies. Accordingly, the audit of the subject Government Corporations shall be as follows, with details shown in Annex A:*

Xxxx

- b) Six CIIF OMG Companies shall be audited beginning CY 2024 covering CYs 2022 and 2023 transactions, and every other year thereafter covering the previous two CYs transactions until privatized/dissolved.*

This Certification is issued upon the request of the CIIF OMG Management in connection with SOLCOM business registration with the City of Manila, filing of Income Tax Return, and for whatever legal purpose it may serve.

Issued this 6<sup>th</sup> day of March 2024, in Quezon City.

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**MARIA LINDA C. DECENA**  
Supervising Auditor  
Audit of CIIF-OMG  
COA Office Order No. 2023-825  
Cluster 5 - Agriculture and Natural Resources  
Corporate Government Audit Sector

Noted by:

*[Signature]*  
**MAY LINDA M. YEGAFRIA**  
Director, CGAS Cluster 5