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#### Summary of Qualifications

Sixteen (16) years of professional experience in providing Philippine business tax compliance services, including:

- ▶ Tax compliance reviews, return preparation and/or review, assurance support services
- ▶ Tax Due Diligence Reviews
- ▶ Tax-related process control testing and tax function / process improvement
- ▶ Preparation / Review of current/deferred tax provisions
- ▶ General tax compliance advisory services, including, among others, tax-related group/conglomerate, entity and/or transaction level planning or advisory, and tax opinions
- ▶ Tax lectures and seminars for professional or industry groups, SGV clients and other service lines.

Lee is also the Philippines Market Lead for Tax Technology and Transformation / Digital Tax services in the Philippines

#### Professional Experience

- ▶ Industries handled include, oil and gas, power and water utilities, mining, manufacturing, trading, semiconductor, electronics, business process outsourcing, telecommunications, pharmaceuticals, real estate, food service and hotels/hospitality, construction, freight forwarding/logistics, airlines and other transportation carriers, and other service providers.
- ▶ Clients handled also include entities with various incentives such as those registered with Philippine Economic Zone Authority and Board of Investments.

#### Educational Background

- ▶ Master of Business Administration - Specialization in Strategy and Organization, National University of Singapore, 2013 (International Student Exchange Program - Hong Kong University of Science and Technology, 2013)
- ▶ B.S Accountancy, De Salle University - Manila, 2001

#### Professional Affiliation

- ▶ Certified Public Accountant, 2001
- ▶ Member, Philippine Institute of Certified Public Accountants (PICPA)



Hentje Leo L. Leano  
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#### Summary of Qualifications

- ▶ Extensive experience in business tax advisory, tax health check and tax function outsourcing of companies in various industries such as Philippine Economic Zone Authority (PEZA)-Registered Enterprises, BOI-Registered Enterprises, technology companies, business process outsourcing/call centers and information technology, hospitality, manufacturing, retail and distribution, consumer goods/products, construction management, semiconductor companies, medical and healthcare.
- ▶ Regular lecturer in SGV's Tax Basic Seminar (Tax Base).
- ▶ Four (4) years of experience as part time faculty of the Institute of Accounts Business and Finance (IABF) of Far Eastern University (FEU).

#### Educational Background

- ▶ Graduated cum laude from the IABF of FEU and was also cited as one of FEU's Most Outstanding Senior Students
- ▶ Completed the Management Development Program (MDP) at the Asian Institute of Management (AIM).

#### Awards

- ⊔ In July 2015, he received the SGV Special Award and was cited for his involvement in multifarious activities and for his leadership tempered by a winning attitude and sustained by a pragmatic sense of balance.
- ⊔ Awarded as Philippine Institute of Certified Public Accountants (PICPA) Young Achiever in Public Practice in November 2014 for his excellent achievements at an early stage of his career with SGV & Co. and in active participation as member and officer of PICPA.

#### Professional Affiliation

- ▶ Certified Public Accountant
- ▶ Secretary of the PICPA - MMR Council in FY 2014 - 2015
- ▶ President of the PICPA - Eastern Metro Manila Chapter in FY 2016-2017 and was awarded as Outstanding Chapter President by the PICPA National Office
- ▶ Active in various committees of the Metro Manila Region (MMR) as Chair or the MMR and Geographical Area Office (GAO) Conference Committee and as Member of the Continuing Professional Development (CPD) Committee of the PICPA National Office for FY 2017-2018.