CERTIFICATE

this is to confirm that



Tkachenko Tetyana

has international qualification

C A P Certified Accounting Practitioner



Ukrainian Federation
of Professional Accountants and Auditors

Papaika Aleksandr President Issuance date: April 15, 2011

Registration number <



Void without CPD certificate Details: www.eccaa.org



Issued by:
Eurasian Council of
Certified Accountants and Auditors

Sapar Koshkimbaev Chairperson

CERTIFICATE

this is to confirm that

CIPA

Certified International Professional Accountant Program

Andriyiv Andriy

has international qualification

C A P Certified Accounting Practitioner



Issued by:
Ukrainian Federation
of Professional Accountants and Auditors

Sergey Golov Chairman Issuance date: December 15, 2009

Registration number



Vold without CPD certificate Details: www.eccae.org



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Sapar Koshkinibaev Chairperson