

INSTITUȚIA PUBLICĂ
„CONSILIUL DE SUPRAVEGHERE
PUBLICĂ A AUDITULUI”



ПУБЛИЧНОЕ УЧРЕЖДЕНИЕ
„СОВЕТ ПО ПУБЛИЧНОМУ
НАДЗОРУ ЗА АУДИТОМ”

MD-2005, mun. Chișinău, str. Mitropolit Gavriil Bănulescu-Bodoni, 57/1, of. 416

Nr. 119 din 03 decembrie 2020

„Moore Stephens KSC” SRL

MD-2012, mun. Chișinău,
str. Vlaicu Pîrcălab, nr.63

Instituția Publică „Consiliul de supraveghere publică a auditului” vă informează că în cadrul ședinței Comitetului de supraveghere a auditului din data de 27.11.2020, au fost analizate rezultatele controlului extern al calității auditului la entitatea de audit „Moore Stephens KSC” SRL.

Perioada supusă controlului extern - anii 2017 - 2019.

Urmare a examinării rezultatelor controlului extern al calității auditului la entitatea dvs. de audit, Comitetul de supraveghere a auditului a decis ca entității de audit „Moore Stephens KSC” SRL și auditorilor entității să nu le fie aplicate măsuri disciplinare.

Director executiv  Nicoleta GRAUR

Executor: Nicoleta GRAUR
tel. 022-66-75-48

*Confirma cu
orig. valid*





B.C. "MOLDINDCONBANK" S.A

Sucursala "CENTRU"

Republica , MD 2012
mun. Chişinău ,str. Armenească, 38
Tel. /Fax : (373 22) 57-67-14
E-mail : info@moldindconbank.com
Telex : 163-228 Incon MD
Telnets : 163-636 Monet
SWIFT : MOLDMD2X

Data: 15.03.2019

Nr. *08/10-10/199*

Республика Молдова, MD 2012,
мун. Кишинэу, ул. Арменяска, 38
Тел./ факс : (373 22) 57-67-14
E-mail : info@moldindconbank.com
Телекс : 163-228 Incon MD
Telnets : 163-636 Monet
SWIFT : MOLDMD2X

CERTIFICAT

Prin prezentul, **B.C. „MOLDINDCONBANK” S.A. sucursala "CENTRU"**,
codul băncii MOLDMD2X309, confirmă că **"MOORE STEPHENS KSC" S.R.L.**
cf **1004600066436** dispune de următoarele conturi curente:

Cod IBAN	Valuta
MD23ML000000022512093303	MDL
MD23ML000000022512093303	USD
MD23ML000000022512093303	EUR

Director

Ion ARHIP

Director Financiar

Uliana VETROVA



CERTIFICAT

DE ÎNREGISTRARE A SUBIECTULUI IMPUNERII CU TVA

SUBIECTUL IMPUNERII ÎNREGISTRAT Зарегистрированный субъект налогообложения	
Denumirea Наименование	SOCIETATEA CU RASPUNDERE LIMITATA MOORE STEPHENS KSC
Data înregistrării Дата регистрации	01.10.2015
Adresa juridică Юридический адрес	SEC.CENTRU Vlaicu Pircalab nr.63
Codul fiscal Фискальный код	1004600066436
Numărul de înregistrare ca subiect impozabil cu TVA Номер регистрации в качестве субъекта налогообложения НДС	0209190

PRIMA PERIOADĂ FISCALĂ ПЕРВЫЙ НАЛОГОВЫЙ ПЕРИОД	
din 01.10.2015 от	pînă la 31.10.2015 до

Semnătura șefului/șefului adjunct
Подпись начальника/заместителя начальника

LOC PENTRU ȘTAMPILĂ
МЕСТО ДЛЯ ПЕЧАТИ



DATA ANULĂRII ÎNREGISTRĂRII ДАТА АНУЛИРОВАНИЯ РЕГИСТРАЦИИ	
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Semnătura șefului/șefului adjunct
Подпись начальника/заместителя начальника

LOC PENTRU ȘTAMPILĂ
МЕСТО ДЛЯ ПЕЧАТИ



Conform cu
orig. valid

**PROFESSIONAL INDEMNITY
INSURANCE POLICY**

No: TPLP2022-01-0021

This is a CLAIMS first made policy.

Cover under this policy is afforded solely with respect to CLAIMS first made against an ASSURED during the POLICY PERIOD or the DISCOVERY PERIOD - if such DISCOVERY PERIOD has been agreed upon - and reported to the INSURER in writing pursuant to the terms of the policy.

Costs and expenses are inclusive within the Limit of Liability as set forth in the Schedule.

The INSURER does not have any duty to defend a CLAIM.

In consideration of the payment of premium the INSURER agrees to provide insurance in accordance with the terms of this policy.

Please read this policy carefully, hereunder the exclusions and duties of the ASSURED.

SIGNED FOR AND ON BEHALF OF:

THE INSURER:



C.A. "DONARIS Vienna Insurance Group" SA

THE ASSURED (Policy Holder):



MOORE STEPHENS KSC SRL

**PROFESSIONAL LIABILITY INSURANCE POLICY
 POLICY SCHEDULE**

Policy Number: TPLP2022-01-0021
Type of Policy: ERRORS AND OMISSIONS
Insurer and Mailing Address: DONARIS Vienna Insurance Group SA
 15/7 Moscova Blvd, Chisinau, Republic of Moldova, MD-2068
 IDNO - 1002600020908
Assured and Mailing Address: MOORE STEPHENS KSC SRL
 63 Vlaicu Pîrcălab, Chisinau, Republic of Moldova, MD-2012
 IDNO - 1004600066436
Period of Insurance: From 27.04.2022 To 26.04.2023
 Both days at 0.00 A.M. Local Time at the mailing address.
Retroactive Date: 27.04.2016
Assured's Business: Audit services, Tax and legal services, Bookkeeping services
Limit of Liability: EUR 1,000,000 per event and in annual aggregate
Deductible: EUR 10,000 each and every claim
Insurance Premium: EUR 3,780
Premium Payment Terms: To be paid in two instalments as follows:
 1st Instalment: EUR 1,890 before 06.05.2022
 2nd Instalment: EUR 1,890 before 06.09.2022
Territorial Limits: Republic of Moldova
Jurisdiction: Republic of Moldova
Special Conditions: Subject to payment of the premium set out in this schedule, we agree with the Assured to provide insurance on the terms set out in this policy.
 This policy is subject to the terms and conditions of standard "Errors and omissions policy wording" in use at the time of quotation, unless otherwise agreed by us in writing.
Date of Issue: 27th of April 2022

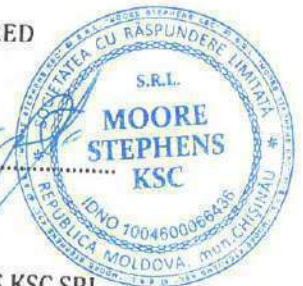
SIGNED FOR AND ON BEHALF OF:

THE INSURER



DONARIS Vienna Insurance Group SA

THE ASSURED



MOORE STEPHENS KSC SRL

ERRORS AND OMISSIONS POLICY WORDING

PREAMBLE

Whereas the person or persons, partnership, firm or company named in the Schedule (hereinafter referred to as "the Assured") have made to Underwriters a written Proposal bearing the date stated in the Schedule and containing particulars and statements which, together with any other information which may have been supplied, shall be the basis of this contract and shall be considered as incorporated herein, and in consideration of the Premium stated in the Schedule.

GENERAL TERMS

GENERAL DEFINITIONS

Wherever the words listed below are used in the Policy quotation and wording, they mean what is set out below:

"Business" - the trade or occupation described in the Schedule carried on at and from the location (and no other for the purpose of this insurance).

"Deductibles" - the amount specified in the Schedule, payable by you on each and every claim arising out of one event under that Policy Section.

"Market Value" - the retail value of items of a similar type, age and condition, with adjustment for its special features, if any. Used price guides and any other information may be used to assist in determining market value.

"Location/s" - the place(s) listed in the Schedule.

"Period of Insurance" - the duration of this Policy for the period specified in the Schedule, or any renewal period for which the appropriate premiums are paid in each case.

"Policy" - Policy together with any Schedule, Endorsement, and the Policy Rules for the relevant class of insurance.

"we" "us" or "our" - DONARIS Vienna Insurance Group

"you" or "your" - the Assured as stated above

CUSTOMER INFORMATION

Money back guarantee

If, after reading your Policy, you are not completely satisfied please contact us to discuss your concerns.

Should you still be unhappy with your policy, return it together with the Schedule within 14 days of its receipt and we will cancel it from the beginning and refund the money you paid to us in full unless you have made a claim on the Policy.

The insurance cover is in force for the Period of Insurance set out in the Schedule, subject to the satisfaction of all premium payment conditions.

We will not pay any more than the Sum Assured or Limit of Liability for each Section which is shown in the Schedule.

We will not pay the deductibles shown in the Schedule. If any loss or damage leads to a claim under more than one Section of this Policy, you must pay the highest applicable deductible, but you need to pay only one deductible.

LAW COSTS AND EXPENSES

In respect of claims for compensation for which you are entitled to indemnity under this policy We will pay:

- (a) all legal costs and expenses incurred by Us;
- (b) all costs awarded against You in any suit and all interest accruing after judgement has been entered against You until We have paid, tendered or deposited in court the amount that We are liable to pay following the judgement;
- (c) all reasonable expenses incurred by You which we have agreed to reimburse, but we will not pay for loss of earnings;
- (d) expenses incurred by You for first aid treatment for Personal Injury to others caused by an Occurrence;

provided that:

- (i) we shall not be obliged to pay any claim or judgement or to defend any suit after the applicable Limit of Indemnity has been exhausted by payment of judgements or settlements;
- (ii) if a payment exceeding the amount of the Limit of Indemnity has to be made to dispose of a claim, We will only pay the law costs and expenses in the same proportion that the Limit of Liability bears to the amount paid to dispose of the claim.

We will pay Law Costs and Expenses as set out above in addition to the Limit of Indemnity specified in the Schedule but payments in settlement of claims, suits and all costs awarded against You are subject to applicable Limit(s) of Indemnity in this Section.

INDEMNITY CLAUSE

Underwriters agree, subject to the terms, limitations, exclusions and conditions of this Policy, to indemnify the Assured against all sums which the Assured shall become legally liable to pay as damages and claimants' costs and expenses as a result of any Claim or Claims made against the Assured and notified to Underwriters during the Period of Insurance stated in the Schedule arising out of any negligent act, error or omission on the part of,

- (a) the Assured
- (b) any employee or director of the Assured, or
- (c) any other person, persons, partnership, firm or company acting for or on behalf of the Assured, in or about the conduct of the Assured's business as specified in the Schedule.

LIMIT OF UNDERWRITERS' LIABILITY

Provided always that Underwriters' total aggregate liability under this Policy shall not exceed the Limit of Indemnity specified in the Schedule in respect of all Claims (which for the purpose of this clause shall be deemed to include all costs and expenses incurred in the investigation, defence or settlement of all Claims) made against the Assured during any one Period of Insurance.

EXCESS CLAUSE

Provided further that Underwriters shall only be liable for that part of each and every Claim (which for the purpose of this clause shall be deemed to include all costs and expenses incurred in the investigation, defence or settlement of any Claim) which exceeds the amount of the Excess stated in the Schedule.

For the purpose of this clause "Claim" shall also mean all Claims attributable to or arising out of the same cause or event.

If any expenditure is incurred by Underwriters which by virtue of this clause is the responsibility of the Assured then such amount shall be reimbursed to Underwriters by the Assured forthwith.

LEGAL PERSONAL REPRESENTATIVES

In the event of the death of any Assured Underwriters will, in respect of the liability incurred by the Assured, indemnify the Assured's legal personal representatives in the terms of this Policy provided that such legal personal representatives shall, as though they were the Assured, observe, fulfil and be subject to the terms, conditions and exclusions of this Policy insofar as they can apply.

INDEMNITY TO DIRECTORS AND EMPLOYEES

If the Assured so requires, Underwriters will indemnify any director or employee of the Assured in like manner to the Assured, provided always that all such persons shall, as though they were the Assured, observe, fulfil and be subject to the terms, conditions, and exclusions of this Policy.

CLAIM

"Claim" shall mean:-

- (i) any writ or summons or other application of any description whatsoever or cross-claim or counter claim issued against or served upon the Assured for any negligent act, error or omission, or
- (ii) any written communication alleging a negligent act, error or omission communicated to the Assured.

PERIOD OF INSURANCE

The "Period of Insurance" means the period stated in the Schedule of the Policy.

PREMIUM PAYMENT CLAUSE:

Unless agreed otherwise the Assured/payer undertakes that the premium due to the insurer for this policy and corresponding endorsements shall be payable to the insurer directly in full or by instalments in the amounts and at the due dates as provided on the insurance premium invoice(s).

All charges and expenses related to the premium settlement, including but not limited to: costs, charges and/or commissions of the sending bank, intermediary/correspondent bank are to be borne solely by the Assured/payer.

ADDITIONAL CLAUSES

SANCTION CLAUSE

The Insurer shall not be deemed to provide cover and Insurer shall not be liable to pay any claim or provide any benefit hereunder to the extent that the provision of such cover, payment of such claim or provision of such benefit would expose the Insurer to any sanction, prohibition or restriction under United Nations resolutions or the trade or economic sanctions, laws or regulations of the European Union, or the Republic of Moldova or the United States of America (provided that this does not violate any regulation or specific national law applicable to the undersigned Insurer).

CYBER EXCLUSION CLAUSE

This Policy does not cover:

- any kind of damages and / or expenses, whether direct or indirect, caused by / arising out of / or in connection with the failure to comply with the security practices and policies of the information and communication systems;
- any kind of damages and / or expenses, whether direct or indirect, caused by / arising out of / or in connection with frauds committed through the computer systems and electronic payment systems, offenses against the security and integrity of computer systems and data (unauthorized access / illegal, viruses and / or other cyber acts on any computer, computer network, computer system, computer software or any other electronic components and systems);
- any kind of damages and / or expenses, whether direct or indirect caused by / arising out of / or in connection with:
 - any activities of service and consulting in information technology;
 - any kind of financial transactions, including electronic payments or money transfers;
 - any operations of the Insured performed electronically through: internet, intranet, website, portal, electronic transmissions / transfers and other similar operations;
 - theft, destruction, alteration, dismemberment or intentional and / or unintentional distortion of any electronic data, chips / microchips, coding, software programs;
 - non-functioning or malfunction of hardware equipment, software programs, computer networks and / or electronic components and systems.

GENERAL EXCLUSIONS

Underwriters shall not be liable to indemnify the Assured against any Claim or Claims,

EMPLOYERS LIABILITY

- (a) arising directly or indirectly from bodily injury, sickness, disease or death sustained by any person arising out of and in the course of his/her employment by the Assured under any contract or service or apprenticeship, or for any breach of any obligation owed by the Assured as an employer to any employee,

LAND, BUILDING ETC

- (b) arising directly or indirectly from the ownership, possession or use by or on behalf of the Assured of any land, buildings, aircraft, watercraft, vessel or mechanically propelled vehicle,

DISHONESTY

- (c) arising directly or indirectly from any dishonest, fraudulent, malicious or illegal act or omission of the Assured,

DEFAMATION

- (d) alleging libel or slander,

INFRINGEMENT

- (e) alleging infringement of Copyright, Patents, Registered Designs, Trade Marks or Passing-off,

CONTRACTUAL LIABILITY

- (f) arising directly or indirectly from any liability assumed by the Assured under any express warranty, agreement or guarantee unless such liability would have attached to the Assured notwithstanding such express warranty, agreement or guarantee,

PRODUCTS

- (g) arising out of or relating to goods or products, sold, supplied, repaired, altered, manufactured, installed or maintained by the Assured or any related Company or by sub-contractors of the Assured,

BODILY INJURY/PROPERTY DAMAGE

- (h) for bodily injury, sickness, disease, or death sustained by any person or any loss, damage or destruction of property unless such claim emanates from negligent advice, design, specification, formula or a breach of duty owed in a professional capacity by the Assured,

INSOLVENCY/BANKRUPTCY OF ASSURED

- (i) arising out of or relating directly or indirectly from the insolvency or bankruptcy of the Assured,

SEEPAGE AND POLLUTION

- (j) based upon, arising out of or relating directly or indirectly from or in consequence of or in any way involving, seepage, pollution or contamination of any kind,

OTHER INSURANCE

- (k) in respect of which the Assured are entitled to indemnity under any other insurance except in respect of any excess beyond the amount which is payable under such other insurance,

CIRCUMSTANCES KNOWN AT INCEPTION

- (l) arising out of any circumstance(s) or occurrence(s) which could give rise to a Claim or Claims under this Policy of which the Assured is or are aware, or ought reasonably to be aware, at inception of this Policy, whether notified under any other insurance or not,

RADIOACTIVE CONTAMINATION AND EXPLOSIVE NUCLEAR ASSEMBLIES

- (m) directly or indirectly caused by or contributed to by or arising from

(i) ionising radiations or contamination by radioactivity from any nuclear fuel or from any nuclear waste from the combustion of nuclear fuel,

(ii) the radioactive, toxic, explosive or other hazardous properties of any explosive nuclear assembly or nuclear component thereof,

LEGAL ACTION

- (n) where action for damages is brought in a court of law outside the territories specified in the Schedule, or where action is brought in a court of law within those territories to enforce a foreign judgement whether by way of Reciprocal Agreement or otherwise.

FINES/PENALTIES

- (o) for fines, penalties, punitive, multiple or exemplary damages.

ADDITIONAL EXCLUSIONS

- (i) General Third Party Liability, Products Liability
- (ii) Ex-Gratia Payments
- (iii) War, terrorism
- (iv) Pollution
- (v) Asbestos
- (vi) EMF (Exclusion of any loss resulting from any electric or magnetic field or electromagnetic radiation by any device or equipment).
- (vii) Toxic Mold
- (viii) Nuclear ionisation
- (ix) Guaranties, warranties
- (x) Fines, Penalties, Punitive and Exemplary Damages imposed on the insured
- (xi) Libel and slander
- (xii) Failure to account for money had and received
- (xiii) Dishonesty of employees
- (xiv) Excess of cost estimates, credit lines, time limits
- (xv) Contractual liability exceeding legal liability
- (xvi) Infringement of patents, intellectual property rights, copyrights, trade names, trademarks of registered design and infringement of personal rights
- (xvii) Any arrangement, information or recommendation - whether this be gratuitous or not - of financial mortgage or other commercial matters, e.g. investment advice, guarantees, economic developments, developments of interest, amortization.
- (xviii) Any neglect, error or omission by the Insured in effecting or maintaining his/her insurance.
- (xix) Excluding coverage in the case the insured performs consulting and auditing activities at one and the same client, as a result of which auditing was not independent, impartial or in accordance with auditing rules.
- (xx) Major international firms of accountants and auditors (e.g. KPMG, PWC, Ernst & Young, Deloitte & Touche, and their local subsidiaries)
- (xxi) Investment advice.
- (xxii) Market forecast.
- (xxiii) Notwithstanding any provision to the contrary within this contract, this contract excludes any Cyber Loss.

CONDITIONS

CLAIMS NOTIFICATION

1. (a) The Assured shall give to Underwriters immediate notice in writing during the Period of Insurance of:-

- (1.1) any Claim made against any Assured; or
- (1.2) the receipt of notice from any person or entity of their intention to make a Claim against the Assured for the results of any negligent act, error or omission, or
- (1.3) any circumstances of which the Assured shall become aware which might reasonably be expected to give rise to a Claim being made against the Assured, giving reasons for the anticipation of such Claim, with full particulars as to dates and persons involved.

Such notice having been given as required by (1.2) or (1.3) above, any subsequent Claim made shall be deemed to have been made during the Period of Insurance.

- (b) The Assured shall give Underwriters such information and co-operation as Underwriters may reasonably require and shall not disclose to anyone the existence of this Policy without Underwriters' consent.

CLAIMS HANDLING

2. The Assured as a condition precedent to their right to be indemnified under this Policy shall not admit liability for or settle any Claim or incur any costs or expenses in connection therewith without the written consent of Underwriters who shall be entitled to take over and conduct in the name of the Assured the defence or settlement of any Claim.

The Assured shall not be required to contest any legal proceedings unless a Counsel to be mutually agreed upon by the Assured and Underwriters shall advise that such proceedings should be contested.

The Assured shall be entitled at their own risk to contest any Claim or legal proceedings which in the opinion of Underwriters should be compromised or settled provided that Underwriters shall not be liable for any damages, costs or expenses incurred directly or indirectly as a result of the Assured's refusal to compromise or settle such Claim or legal proceedings.

WAIVER OF SUBROGATION AGAINST DIRECTORS OR EMPLOYEES

3. If any payment is made under this Policy and Underwriters are thereupon subrogated to the Assured's rights of recovery in relation thereto, Underwriters agree not to exercise any such rights against any director or employee of the Assured unless the Claim is brought about or contributed to by the dishonest, fraudulent, criminal or malicious act or omission of the director or employee.

ADJUSTMENT OF PREMIUMS

4. If the Premium for this Policy has been calculated on any estimates furnished by the Assured, the Assured shall keep an accurate record containing all particulars relative thereto and shall at all times allow Underwriters or their duly appointed representative to inspect such records. The Assured shall within one month from expiry of the Period of Insurance furnish such particulars and information as

Underwriters may require. The Premium for such period shall then be adjusted and the difference paid by or allowed to the Assured as the case may be, provided that the Premium for any Period of Insurance shall not be less than the Minimum Premium stated in the Schedule.

CANCELLATION

5. Either party has the right to request the cancellation of the Policy before its expiry date, being provided a 30 days prior written notice by prepaid post to the other party. The cancellation of the Policy can be requested at the initiative of the:
 - a) Assured. This party has to remit the insurance policy and the Insurer is committed to refund the part of the insurance premium for the unconsumed period, computed based on pro-rata basis. The reimbursement of the insurance premium shall be made only in case where no claim has been settled, is due or expected to be settled or the insurance contract lasted for less than 10 (ten) months.
 - b) Insurer, for non-payment of the Premium or in case where distorted information was provided or when the mention of an important circumstance was omitted by the Assured. The Insurer, at its sole discretion, is entitled to cancel the Policy in respect of the Assured for non-payment of the Premium by the Assured by the date which is 60 days after the Inception Date. Without prejudice to the right of cancellation under this clause, the Insurer shall be entitled to set off any amount of premium due but unpaid by the Assured, against any payments for Loss becoming due under this Policy in respect of any Assured.

Notice shall be deemed to be duly received in the course of post if sent by pre-paid letter post properly addressed to the Assured's last known address.

DUE OBSERVANCE

6. The due observance of and compliance with the terms, provisions and conditions of this Policy insofar as they relate to anything to be done or complied with by the Assured, shall be conditions precedent to any liability of Underwriters.

JURISDICTION

1. All disputes arising out of or under this Policy shall be subject to consideration, and in case of failure to make a consent all disputes shall be subject to determination by any Court of competent jurisdiction within Moldova according to the law which applies to that jurisdiction.

SIGNED FOR AND ON BEHALF OF:

THE INSURER

THE ASSURED



DONARIS Vienna Insurance Group SA



MOORE STEPHENS KSC SRL



BC „MOLDINDCONBANK” S.A.

Republica Moldova, MD 2012
mun. Chişinău, str. Armenească, 38
Tel. : (373 22) 57-67-82
Fax : (373 22) 27-91-95
E-mail : info@micb.md
SWIFT : MOLDMD2X

Data 08.11.2019
Nr. 00/06-32 / 5296

Республика Молдова, MD 2012,
мун. Кишинэу, ул. Арменяска, 38
Тел. : (373 22) 57-67-82
Факс : (373 22) 27-91-95
E-mail : info@micb.md
SWIFT : MOLDMD2X

Recommendation Letter

November 7, 2019

I am writing this letter to recommend the services of **Moore Assurance & Advisory (Formerly known as Moore Stephens)**. Moore Assurance & Advisory has been working for our firm for the past 4 years as our External Auditor.

Moore Assurance & Advisory team attention to detail, and insightful knowledge of auditing process, ensured that our finances were always solid.

Moore Assurance & Advisory was responsible for implementing auditing procedures and controls, reviewing and reconciling accounts, bills and invoices, assessing controls, and many more things that were critical to the success of the company.

Moore Assurance & Advisory team was consistent and provided high quality audit reports.

Moore Assurance & Advisory team is not only thorough but also easy to work with and always willing to take the time to discuss our concerns and respond to questions.

I am happy to recommend the services of Moore Assurance & Advisory. If you have any further questions, please feel free to contact me.

Regards,

Victor Cibotaru, President of Managing Board



S.C. Compania Națională de Transporturi Aeriene Române
TAROM S.A. 224F Calea Bucureștilor, Henri Coanda
International Airport, Departures Terminal, 2nd floor
Ilfov, Romania. J23/1298/24.07.2003 www.tarom.ro



SCRISOARE DE RECOMANDARE

CĂTRE CINE ESTE INTERESAT

Data: 11/07/2022

Subsemnatul, reprezentant autorizat al COMPANIEI NAȚIONALE DE TRANSPORTURI AERIENE ROMANE TAROM SA, confirm că Moore Stephens KSC Assurance SRL a furnizat cu succes următoarele servicii în calitate de auditor extern.

- Raport de audit asupra situațiilor financiare individuale ale Companiei TAROM întocmite la 31 decembrie 2020, în conformitate cu OMFP 2844/2016 cu modificările și completările ulterioare privind aplicarea Reglementărilor contabile conforme cu Standardele Internaționale de raportare financiară ("IFRS"), în limba română și în moneda de prezentare RON și în limba engleza în moneda de prezentare USD precum și asupra Raportului Administratorului și Declarației nefinanciare).
- Raport de audit (specific) al pierderilor suferite de Compania Tarom datorită restricțiilor generate de pandemia de Coronavirus, conform deciziei Comisiei Europene de acordarea a ajutorului de COVID pentru perioada martie - iunie 2020.

Echipa Moore Stephens KSC Assurance SRL a fost consecventă și a furnizat rapoarte de audit de înaltă calitate.

Echipa Moore Stephens KSC Assurance SRL nu este doar minuțioasă, ci și ușor de lucrat cu ea și întotdeauna dispusă să își facă timp pentru a discuta întrebările noastre.

Sunt bucuros să recomand serviciile Moore Stephens KSC Assurance SRL. Dacă aveți întrebări suplimentare, vă rugăm să nu ezitați să ne contactați.

Cu Stima,

Mihaiță URSU
Director General



COMPANIA NAȚIONALĂ DE TRANSPORTURI AERIENE ROMANE TAROM SA



ШИРКАТИ САҲОМИИ ХОЛДИНГИИ КУШОДАИ
«**БАРҶИ ТОҶИК**»

734026, ш. Душанбе, хиббони Исмоили Сомонӣ-64 Тел: +992 372 235-86-66 Факс: (10992372) 35-86-92;
Сомона: www.barqitojik.tj, Почта: barki.tojik@gmail.com

№ PRG/2454-5252 аз «19» 10 соли 2021

Ба № _____ аз « » _____ соли 20

Recommendation Letter

By this letter we recommend the services of Moore Assurance & Advisory (Moore Stephens KSC), an independent firm of Moore Global in Romania and Moldova. Moore Assurance & Advisory delivered audit services for OSHC “Barqi Tojik” Energy Company of the Republic Tajikistan for the fiscal years of 2017-2019 as an External Auditor.

Moore Assurance & Advisory team’s attention to details, and insightful knowledge of auditing process, ensured the high quality of services.

Moore Assurance & Advisory was responsible for implementing auditing procedures and controls, reviewing and reconciling accounts, bills, and invoices, assessing controls, and many more things that were critical to the success of the company.

Moore Assurance & Advisory team was consistent and provided high quality audit reports. Moore Assurance & Advisory team is not only thorough but also easy to work with and always willing to take the time to discuss our concerns and respond to questions.

Regards,

Chairman
Ismoilzoda Mirzo



str. Alecu Russo 1, bloc A1, of. 163, MD-2068, Chișinău
tel. +373-22-49-67-90, fax +373-22-49-67-90
E-mail: mepiu@mepiu.md, Pagina web: www.mepiu.md

1, Alecu Russo str., block A1, of. 163, Chisinau, MD-2068
tel. +373-22-49-67-90, fax +373-22-49-67-90
E-mail: mepiu@mepiu.md, Web page: www.mepiu.md

No. 03/1-109 date March 13, 2023

Recommendation Letter

We are writing this letter to recommend the services of Moore Stephens KSC SRL (Moore Assurance & Advisory), an independent firm of Moore Global in Romania & R. Moldova. Moore Stephens KSC SRL delivered audit services for the Audit of Power System Development Project accounts for the period FY 2020-2021.

Moore Stephens KSC SRL (Moore Assurance & Advisory) was responsible for implementing auditing procedures and controls, reviewing and reconciling accounts, bills, and invoices, assessing controls, and many more things that were critical to the success of the company.

Moore Stephens KSC SRL (Moore Assurance & Advisory) team's attention to detail, and insightful knowledge of auditing process, ensured that our finances were always solid.

Moore Stephens KSC SRL (Moore Assurance & Advisory) team was consistent and provided high quality audit reports.

Moore Stephens KSC SRL (Moore Assurance & Advisory) team is not only thorough but also easy to work with and always willing to take the time to discuss our concerns and respond to questions.

We can confidently recommend the services of Moore Stephens KSC SRL (Moore Assurance & Advisory). If you have any further questions, please feel free to contact us.

Regards,

Aurelia Samson

Director of Moldova Energy Projects Implementation Unit

CET-NORD S.A.

Recommendation Letter

November 7, 2019

I am writing this letter to recommend the services of **Moore Assurance & Advisory (Formerly known as Moore Stephens)**. Moore Assurance & Advisory has been working for our firm for the past 2 years as our External Auditor.

Moore Assurance & Advisory team attention to detail, and insightful knowledge of auditing process, ensured that our finances were always solid.

Moore Assurance & Advisory was responsible for implementing auditing procedures and controls, reviewing and reconciling accounts, bills and invoices, assessing controls, and many more things that were critical to the success of the company.

Moore Assurance & Advisory team was consistent and provided high quality audit reports.

Moore Assurance & Advisory team is not only thorough but also easy to work with and always willing to take the time to discuss our concerns and respond to questions.

I am happy to recommend the services of Moore Assurance & Advisory. If you have any further questions, please feel free to contact me.

Regards,

Elena VONZEAC
Chief accountant



TO WHOM IT MAY CONCERN

August 18, 2020
No. FP-08/715

Recommendation Letter

I am writing this letter to recommend the services of **Moore Assurance & Advisory (Formerly known as Moore Stephens)**. Moore Assurance & Advisory has been working for our firm for the past 4 years as our External Auditor.

Moore Assurance & Advisory team attention to detail, and insightful knowledge of auditing process, ensured that our finances were always solid.

Moore Assurance & Advisory was responsible for implementing auditing procedures and controls, reviewing and reconciling accounts, bills and invoices, assessing controls, and many more things that were critical to the success of the company.

Moore Assurance & Advisory team was consistent and provided high quality audit reports.

Moore Assurance & Advisory team is not only thorough, but also easy to work with and always willing to take the time to discuss our concerns and respond to questions.

I am happy to recommend the services of Moore Assurance & Advisory. If you have any further questions, please feel free to contact me.

Regards,

Andrei COICIU
Chief Financial Officer



Recommendation Letter

13 March 2023

We are writing this letter to recommend the services of Moore Assurance & Advisory (Moore Stephens KSC), an independent firm of Moore Global in Romania & R. Moldova. Moore Assurance & Advisory delivered audit services for the Land Registration and Property Valuation Project for the period for the period 14 January 2019 31 December 2021.

Moore Assurance & Advisory team's attention to detail, and insightful knowledge of auditing process, ensured that our finances were always solid.

Moore Assurance & Advisory was responsible for implementing auditing procedures and controls, reviewing and reconciling accounts, bills, and invoices, assessing controls, and many more things that were critical to the success of the company.

Moore Assurance & Advisory team was consistent and provided high quality audit reports.

Moore Assurance & Advisory team is not only thorough but also easy to work with and always willing to take the time to discuss our concerns and respond to questions.

We are happy to recommend the services of Moore Assurance & Advisory. If you have any further questions, please feel free to contact us.

Regards,

Oleg LIPCEAN



Manager,

Land Registration & Property Valuation Project

Recommendation Letter

13 March 2023

We are writing this letter to recommend the services of Moore Assurance & Advisory (Moore Stephens KSC), an independent firm of Moore Global in Romania & R. Moldova. Moore Assurance & Advisory delivered audit services for our firm: STARNET MANAGEMENT GRUP SRL for the financial years 2018-2021 as our External Auditor.

Moore Assurance & Advisory team's attention to detail, and insightful knowledge of auditing process, ensured that our finances were always solid.

Moore Assurance & Advisory was responsible for implementing auditing procedures and controls, reviewing and reconciling accounts, bills, and invoices, assessing controls, and many more things that were critical to the success of the company.

Moore Assurance & Advisory team was consistent and provided high quality audit reports.

Moore Assurance & Advisory team is not only thorough but also easy to work with and always willing to take the time to discuss our concerns and respond to questions.

We are happy to recommend the services of Moore Assurance & Advisory. If you have any further questions, please feel free to contact us.

Regards,

STARNET MANAGEMENT GRUP SRL

Catalina Cozina
Director Financiar
Cofondator



Fellow

This is to certify that

Mamas Koutsoyiannis

was admitted a Fellow of the Association
on 15 March 2006
having been a member of ACCA for five years

Given under the Seal of the Association
on 5 March 2006

Christopher Foister
President

[Signature]
Deputy President

[Signature]
Secretary



The Association of Chartered Certified Accountants

0174923

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.
ACCA retains the right to demand the return of this certificate at any time without giving reason.

00812584

The Association of Chartered Certified Accountants



This is to Certify that

Mamas Koutsoyiannis

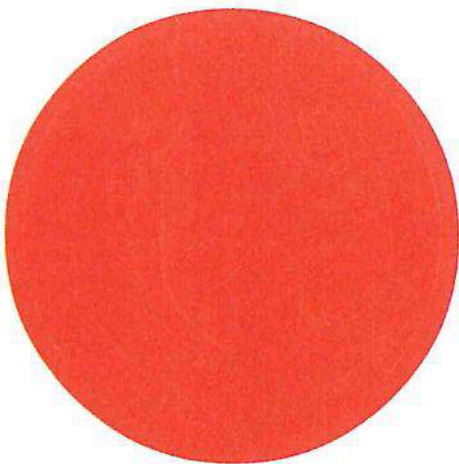
was admitted a

MEMBER OF THE ASSOCIATION

on the 15th day of March 2001

Given under the Seal of the Association

this 19th day of April 2001



Mary J. McG. Keddie Member of Council

Leanne Smith Member of Council

Andrea I Rose Secretary

CYPRUS COLLEGE



Upon the recommendation of the Faculty and by the authority of the Board of Trustees hereby confers upon

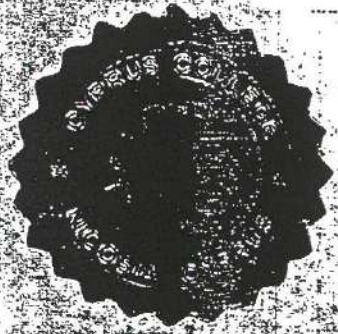
Mamas A. Koutsoyiannis

the degree of

Bachelor of Business Administration

with all the rights and privileges pertaining thereto.

In witness whereof we have hereunto affixed our signatures and the seal of the College this thirtieth day of May, 1996.



[Signature]
Registrar

[Signature]
Dean of Academic Affairs

[Signature]
President



Nr. 03/3-09/4167 din 21.09.2022

CERTIFICAT
de recunoaștere și echivalare

Ministerul Educației și Cercetării recunoaște actul de studii *Bachelor of Business Administration* (Diplomă de licență în administrarea afacerilor), din 30 mai 1996, eliberat dlui **Mamas A. Koutsoyiannis**, cetățean al Republicii Cipru, de către Colegiul din Cipru, orașul Nicosia, Republica Cipru. Actul de studii menționat se echivalează cu Diploma de studii superioare de Licență, nivel 6 CNC, eliberată în Republica Moldova.

Temei: Convenția cu privire la recunoașterea atestatelor obținute în învățământul superior în statele din regiunea Europei, adoptată la Lisabona la 11 aprilie 1997, la care Republica Moldova este parte din 01.11.1999.

Titularul actului de studii menționat dispune de dreptul de a se încadra în câmpul muncii în conformitate cu cadrul normativ sectorial.

Conversia calificativelor/notelor obținute în învățământul superior din Republica Cipru în note, conform scării de notare din Republica Moldova, se va realiza în baza tabelului de corelare de mai jos:

Scara de notare din Republica Cipru		Nota echivalentă în scara de notare din Republica Moldova (sistem de 10 puncte)
Litere	GPA	
A	4.00	10.00
B+	3.50	9.15
B	3.00	8.32
C+	2.50	7.50
C	2.00	6.65
D+	1.50	5.83
D	1.00	5.00
F	0	0 – 4.99

Titularul actului de studii depus pentru recunoaștere își asumă răspunderea cu privire la autenticitatea acestuia.

Secretar de stat



Galina RUSU



Member

This is to certify that

Elena Panainte

was admitted a member of the Association
on 11 September 2015

Given under the Seal of the Association
17 September 2015



President

Deputy President

Secretary

Association of Chartered Certified Accountants

Think Ahead 

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.
ACCA retains the right to demand the return of this certificate at any time and without giving reason.



Fellow

This is to certify that

Elena Panainte

was admitted a fellow of the Association
on 01 November 2020

Given under the Seal of the Association
on 30 November 2020



President

Deputy President

Secretary

Association of Chartered Certified Accountants

Think Ahead **ACCA**

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.
ACCA retains the right to demand the return of this certificate at any time and without giving reason.

REPUBLICA
MINISTERUL FINANTELOR



MOLDOVA
AL REPUBLICII MOLDOVA

CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG Nr: 000278

În baza deciziei Comisiei de certificare din
„14” aprilie 20 11 (proces-verbal nr. 4)

Dlui(dnei) Panainte Elena
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul general**



Președintele
Comisiei de certificare

[Signature]
semnătura

Secretarul
Comisiei de certificare

[Signature]
semnătura

Eliberat la „15” aprilie 20 11

Nr. de înregistrare 1104033

Semnătura titularului

Panainte Elena

REPUBLIC OF MOLDOVA
MINISTRY OF FINANCE

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG No : 000278

According to the decision of the Examination Commission of
„14” April 20 11 (report no 4)

Mr.(Ms) Panainte Elena
First name, last name

Has been awarded the degree of **Auditor for general audits**

President
of Examination Commission

[Signature]
signature

Secretary
of Examination Commission

[Signature]
signature

Issued on “15” April 20 11

Registration no 1104033

Signature of holder

Panainte Elena



REPUBLICA MOLDOVA
BANCA NAȚIONALĂ A MOLDOVEI

CERTIFICAT
DE CALIFICARE AL AUDITORULUI
instituțiilor financiare

Seria **AIF** Nr: 0016

În baza deciziei Comisiei de certificare
a auditorului instituțiilor financiare

din „16” august 2011 (proces-verbal nr. 14)

Dlui(dnei) Panainte Elena
(numele și prenumele titularului)

i se conferă calificarea de
Auditor pentru auditul instituțiilor financiare



Președintele
comisiei de certificare [Signature]
(semnătura)

Secretarul
comisiei de certificare Culencov
(semnătura)

Eliberat la „14” august 2011

Nr. de înregistrare 16

REPUBLICA MOLDOVA



DIPLOMĂ

de bacalaureat

Nr. 0038289

Seria AB

Pe baza rezultatelor examenelor de bacalaureat din sesiunea 2001, organizate la Stat din Moldova din

Universitatea de mun. Chișinău localitatea

se acordă diploma de bacalaureat Popa Elena care a absolvit învățământul liceal la USM profilul real din mun. Chișinău



Directorul instituției, P607 -
2 iulie 2001
Nr. de înregistrare 372 Semnătura titularului [Signature]

REZULTATELE EXAMENELOR DE BACALAUREAT

ale absolventei Popa Elena
Extras din procesul-verbal nr. 7 din 26.06.2001
al Comisiei de Examinare

Nr. crt.	Disciplina	Nota
1	Limba și literatura română	7,5 (șapte,5)
2	Matematica	5 (cinci)
3	Chimia	9 (nouă)
4	Geografia	9 (nouă)
5	Limba franceză	10 (zece)
6		
7		
8		
9		
MEDIA GENERALĂ		8,10



Președintele Comisiei, [Signature]
Secretarul Comisiei, M. Butnaru



Universitatea de Stat din Moldova
Instituția organizatoare

DIPLOMĂ de Magistru

Series AM No. 003078

În baza hotărârii Comisiei pentru evaluarea tezelor de magistru
din 4 iulie 2006

Popa Elena
numele, prenumele

Înmatriculat în anul 2005 în baza

Diplomei de licență Seria 92 Nr. 0085632

a obținut titlul de magistru în Economie

cu specializarea Finanțe

cu media generală 9,22 (nouă, 22)

Președinte al Comisiei
Rector
Decan
Secretar

Eliberată pe iulie 2006

Nr. de înregistrare 589 Semnătura titularului

Moldova State University
Issuing Institution

DIPLOMA of Master

Series AM

According to the decision of the Master Thesis Assessment Commission
of July 4, 2006

Popa Elena
first name, last name

admitted to master degree studies in 2005 on the basis of

Diploma of Licentiate Series 92 No. 0085632

has been awarded the Master Degree in Economies

with the specialization Finanances

with the average mark 9,22 (nine, 22)

Commission Chairperson
Rector
Dean
Secretary

Issued on July 15, 2006

Registration No. 589 Signature of Holder



DIPLOMĂ DE LICENȚĂ învățământ superior universitar

Series AL No. 0085632

În baza hotărârii Comisiei pentru examenul de licență
din 6 iunie 2005

Popa Elena
numele, prenumele

Înmatriculat în anul 2000 absolvent al (ei)
Institutului de Relații
Internationale din Moldova

a obținut titlul de licențiat

profilul Economie

specialitatea Relații Economice

specializarea Internaționale

cu media generală de licență 9,75 (nouă, 75)

cu media de licență 9,07 (nouă, 07)

Președinte al Comisiei
Rector
Decan
Secretar

Eliberată pe iunie 2005

Nr. de înregistrare 24 Semnătura titularului



DIPLOMA DE LICENȚATE University Higher Education

According to the decision of the Licentiate Examination Commission
of 6 June 2005

Popa Elena
first name, last name

admitted in 2000 graduate of

Institute of International
Relations of Moldova

has been awarded the degree of licentiate

in the field of Economy

speciality International Economic
Relations

with the average mark of licentiate 9,75 (nine, 75)

with the average mark of Licentiate 9,07 (nine, 07)

Commission Chairperson
Rector
Dean
Secretary

Issued on 27 June 2005

Registration No. 24 Signature of Holder



CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG

Nr: 000121

În baza deciziei Comisiei de certificare din
„30” ianie 20 06 (proces-verbal nr. 5)

Dlui(dnei) Benderschi Vasile
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul general**



Președintele
Comisiei de certificare

[Signature]
semnătura

Secretarul
Comisiei de certificare

[Signature]
semnătura

Eliberat la „08” februarie 20 08

Nr. de înregistrare 0802121

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG

No: 000121

According to the decision of the Examination Commission of
„30” June 20 06 (report no 5)

Mr.(Ms) Benderschi Vasile
First name, last name

Has been awarded the degree of **Auditor for general audits**

President
of Examination Commission

[Signature]
signature

Secretary
of Examination Commission

[Signature]
signature

Issued on „08” February 20 08

Registration no 0802121

Signature of holder _____



CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG

Nr: 000040

În baza deciziei Comisiei de certificare din
„18” aprilie 2016 (proces-verbal nr. 4)

Dlui(dnei) Seremet Veaceslav
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul general**



Președintele
Comisiei de certificare

Sony
semnătura

Secretarul
Comisiei de certificare

S. Cevertan
semnătura

Eliberat la „20” aprilie 2016

Nr. de înregistrare 1604112

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG

No: 000040

According to the decision of the Examination Commission of
„18” april 2016 (report no 4)

Mr.(Ms) Seremet Veaceslav
First name, last name

Has been awarded the degree of **Auditor for general audits**

President
of Examination Commission

Sony
signature

Secretary
of Examination Commission

S. Cevertan
signature

Issued on „20” april 2016

Registration no 1604112

Signature of holder [Signature]

14 aprilie 2016
București

Nr.înreg. 340 / 14.04.2016

CĂTRE TOȚI CEI INTERESAȚI

Ref: Veaceslav Seremet - număr membru ACCA 1262244

Confirmăm faptul că dl. Veaceslav Seremet a absolvit examenele Association of Chartered Certified Accountants (ACCA) și a fost admis ca membru al acestei asociații pe data de 31-aug-2011. Dl. Seremet este în continuare membru ACCA, nu a fost subiectul nici unei sancțiuni în fața nici unuia dintre Comitetele de Conduită Profesională ale Asociației și nu am primit nici o plângere împotriva dânsului de când a primit calitatea de membru ACCA.

Confirmăm faptul că ACCA este membră a International Federation of Accountants (IFAC) și că este dedicată aplicării Codului de Etică al IFAC.

Vă rugăm să nu ezitați să ne contactați în cazul în care doriți mai multe informații.

Cu sinceritate,

Mihaela Robu
Acting Head - ACCA SEE

Oana Neacșu
Office Manager - Administrator



ACCA ROMANIA
Str. Buzzești 61, Bl. A6, Sc. A,
Et. 5, Ap. 30, Sector 1
011013 București, România





Auditor :
Valeriu Cernei



LICENTA
PENTRU AUDITAREA SISTEMELOR DE MANAGEMENT
LICENSE FOR Management systems auditing

In conformitate cu Procedura de Selectie a auditorilor si includerea lor in Matricea Competentelor QUAY AUDIT UK / *In conformity with the Procedure for the Selection of auditors and their inclusion in the Skills Matrix QUAY AUDIT UK*

QUAY AUDIT & CERTIFICARE ROMANIA

In baza analizei CV-ului transmis pentru analiza catre QUAY AUDIT UK MAREA BRITANIE in perioada Aprilie 2015 si la propunerea conducerii QUAY AUDIT UK Marea Britanie / *In the analysis of CV sent for analysis by QUAY AUDIT UK UK in the period April 2015 and management's proposal QUAY AUDIT UK UK.*

Confera competentele pentru : / *Have conferred skills for:*

- Auditor / auditor – ISO 9001 (calitate / Quality)**
- Auditor sef / lead – ISO 27000 (Siguranta informatiei / Information security)**
- Auditor / auditor – ISO 10002 (Satisfactia clientului / Customer service)**
- Auditor sef / lead – ISO/IEC 24762 (Tehnologia informatiei. Tehnici de securitate. / Information technology. Security techniques)**

In auditarea sistemelor de management pentru toate domeniile de activitate cuprinse in codul CAEN / *In auditing management systems for all scopes included in NACE code.*

Domnului / Mr : Valeriu Cernei
Adresa / Address : str. Florilor, Nr. 4, bl. 2, ap. 5, Chisinau, Moldova

In tarile / In countries : Romania, Bulgaria, Republica Moldova , Italia , Ucraina

Licenta emisa la data de / License issued on : 27 Aprilie / April 2015
Numar licenta / License Number: 201527

În numele/ On behalf of :

Quay Audit Certificare Romania: Debreteni Florin Silviu



QUAY AUDIT CERTIFICARE ROMANIA

Tel: +40761135644, fax: +40363814276, e-mail : audit_certificare@yahoo.com , debreteniflorin@yahoo.com website: www.quayaudit.co.uk
QUAY AUDIT UK INTERNATIONAL: Romania, Bulgaria, Ucraina, Republica Moldova, Italia, Pakistan, Irak, Arabia Saudita, India, Bangladesh, Sri Lanka, Nepal , Oman, Emiratele Arabe Unite; Bahrein
ISO 9001, ISO 14001, OHSAS 18001, ISO 22000, ISO 27001, TS 16949, CE.



ISACA hereby certifies that

Valeriu Cernei

has successfully met all requirements and is qualified as a Certified Information Systems Auditor;
in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional Ethics and the CISA continuing professional education policy; and passage of the CISA exam.

CISA-0649895

Certificate Number

20 September 2006

Date of Certification

31 January 2025

Expiration Date



A handwritten signature in blue ink that reads 'DA Samuel' is written over a light blue, textured rectangular background.

ISACA Chief Executive Officer



**Certified in Risk
and Information
Systems Control.**
An ISACA® Certification

ISACA hereby certifies that

Valeriu Cernei

has successfully met all requirements and is qualified as a Certified in Risk and Information Systems Control; in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional Ethics and the CRISC continuing professional education policy; and passage of the CRISC exam.

CRISC-1106880
Certificate Number

1 April 2011
Date of Certification

31 January 2024
Expiration Date



ISACA Chief Executive Officer



This is to certify that

Valery Cherney

has successfully met the requirements of the TOGAF 9
Certification for People program at the TOGAF 9 Certified level.

Date registered: 13 November 2013

Registration Number: 78932

Allen Brown

Allen Brown, President and CEO, The Open Group

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Foundation Certificate in IT- Service Management

presented to:

Valeriu Cernei

23 December 2005



J.P. van Nieuwstadt
managing director

Certificate number: 225390-7408

The ITIL certification scheme is officially supported by:

ITSMF

OCG Office of Government Certifying

EXIN
Examination Institute for Information Science



de



14.09.2018

REPUBLICA MOLDOVA
MINISTERUL EDUCAȚIEI

DIPLOMĂ

DE STUDII SUPERIOARE DE LICENȚĂ

În baza hotărârii Comisiei pentru examenul de licență din **10 iunie 2017**

RUSU DIANA

numărul de identificare **2006037005243**

înmatriculată la studii în anul **2014**, absolventă



a **Academiei de Studii Economice din Moldova**,
a obținut titlul de **Licențiat în științe economice**
domeniul general de studii **Științe economice**
domeniul de formare profesională **Contabilitate**
programul de studii **Contabilitate**

cu media examenului de licență **10,00 (zece,00)**
generală de licență **9,86 (nouă,86)**

Președinte
Comisiei
Rector
Dean
Eliberată la **17.06.2017**

Gherman Vasile
Belostecinic Grigore
Grigoroii Lilia

Nr. de înregistrare

517411976821

Semnătura titularului

Diana Rusu

Identificarea documentului poate fi efectuată accesând pagina web: www.edu.gov.md

REPUBLIC OF MOLDOVA
MINISTRY OF EDUCATION

DIPLOMA

OF LICENCE HIGHER EDUCATION
(BACHELOR'S DIPLOMA)

According to the decision of the Licence Examination Commission
of **10 June 2017**

RUSU DIANA

personal code **2006037005243**

admitted for studies in **2014**, graduate of

Academy of Economic Studies of Moldova,
has been awarded the degree of **Licentiate in Economic Sciences**
general field of studies **Economic Sciences**
field of training **Accounting**
program of study **Accounting**

grade average: licence examination **10,00 (ten,00)**
overall grade **9,86 (nine,86)**

President of
the Commission
Rector
Dean
Issued on **17.06.2017**

Gherman Vasile
Belostecinic Grigore
Grigoroii Lilia

Registration No.

517411976821

Signature of Holder

Diana Rusu



ALI000172518



REPUBLICA MOLDOVA

Ministerul Educației, Culturii și Cercetării

DIPLOMĂ

DE STUDII SUPERIOARE DE MASTER

În baza hotărârii Comisiei de evaluare
din 1 iunie 2019

RUSU DIANA

numărul de identificare 2006037005243

înmatriculată la studii superioare de master în anul 2017,
în baza diplomei seria ALII nr. 000172518, absolventă
a Academiei de Studii Economice din Moldova
a obținut titlul de Master în Științe economice
domeniul general de studiu Științe economice
programul de master Contabilitate și audit

cu nota generală: 9,93 (nouă și 93)



Covaliov-Rusu Georgeta
Belostecinic Grigore
Casian Angela

Eliberată la 14.06.2019



Nr. de înregistrare 719712372860 Semnătura titularului _____



REPUBLIC OF MOLDOVA

Ministry of Education, Culture and Research

DIPLOMA

OF MASTER HIGHER EDUCATION

According to the decision of the Assessment Committee
of 1 June 2019

RUSU DIANA

personal code 2006037005243

admitted for higher master studies in 2017,
on the basis of diploma series ALII No. 000172518, graduate of
Academy of Economic Studies of Moldova
has been awarded the degree of Master of Economics
general field of study Economic Sciences
program of study Accounting and Auditing

graduated with a grade: 9.93 (nine and 93)



Covaliov-Rusu Georgeta
Belostecinic Grigore
Casian Angela

Issued on 14.06.2019

Registration No. 719712372860 Signature of Holder _____



MP000008859



ROMÂNIA
MINISTERUL EDUCAȚIEI NAȚIONALE

Serie D Nr. 0054944



**DIPLOMĂ
DE
LICENȚĂ**

**UNIVERSITATEA "BABEȘ-BOLYAI"
DIN CLUJ-NAPOCA**

în baza absolvirii Ciclului I – Studii universitare de licență și a promovării examenului
de finalizare a studiilor, în sesiunea **IULIE 2013**

la propunerea **FACULTĂȚII DE ȘTIINȚE ECONOMICE ȘI GESTIUNEA AFACERILOR**

conferă

D **omnului** **CORNEA N. ION**

născut în anul **1991**, luna **octombrie**, ziua **24**

în localitatea **Vulcănești**

județul **...**, țara **Republica Moldova**

absolvent - al **UNIVERSITĂȚII "BABEȘ-BOLYAI" DIN CLUJ-NAPOCA**

FACULTATEA DE ȘTIINȚE ECONOMICE ȘI GESTIUNEA AFACERILOR

titlul de **LICENȚIAT ÎN ȘTIINȚE ECONOMICE**

în domeniul **CIBERNETICĂ, STATISTICĂ ȘI INFORMATICĂ ECONOMICĂ**

programul de studii/specializarea **STATISTICĂ ȘI PREVIZIUNE ECONOMICĂ**

180 credite de studiu (ECTS).

Se conferă toate drepturile legale titularului diplomei.



RECTOR,

DECAN,

[Signature]

SECRETAR ȘEF,

[Signature]

Nr. **1194** din **24 JUL 2014**

Diploma este însoțită de SUPLEMENTUL LA DIPLOMĂ

MINISTERUL EDUCAȚIEI NAȚIONALE

REPUBLICA MOLDOVA
MINISTERUL EDUCAȚIEI
DIPLOMĂ

DE MASTER
INVĂȚĂMINT SUPERIOR

În baza hotărârii Comisiei de evaluare
din 4 iunie 2016
CORNEA ION

numărul de identificare 2006002020792
înmatriculat la masterat în anul 2014, în baza
diplomei seria D nr. 0054944, absolvent
al Academiei de Studii Economice din Moldova

a obținut titlul de master în **Științe economice**

specializare **Contabilitate și audit**

cu media generală 8,76 (opt,76)



Președinte
al Comisiei

Rector

Dean

Eliberată la 16.06.2016

Gherman Vasile
Belostecinic Grigore
Casian Angela

Nr. de înregistrare 616612353590 Semnătura titularului _____

Identificarea documentului poate fi efectuată accesînd pagina web: www.edu.gov.md

REPUBLIC OF MOLDOVA
MINISTRY OF EDUCATION
DIPLOMA

OF MASTER
HIGHER EDUCATION

According to the decision of the Assessment Commission
of 4 June 2016
CORNEA ION

personal code 2006002020792
admitted to master degree studies in 2014, on the basis of
diploma series D No. 0054944, graduate of
Academy of Economic Studies of Moldova

has been awarded the Master Degree in **Economic Sciences**

specialization **Accounting and Auditing**

with the average grade 8,76 (eight,76)



Chairman

Rector

Dean

Issued on 16.06.2016

Gherman Vasile
Belostecinic Grigore
Casian Angela

Registration No. 616612353590 Signature of Holder _____



REPUBLICA MOLDOVA
MINISTERUL EDUCAȚIEI

DIPLOMĂ

DE LICENȚĂ

INVĂȚĂMINT SUPERIOR

În baza hotărârii Comisiei pentru examenul de licență
din 17 iunie 2015

GROMAȚCHI MIHAELA

numărul de identificare 2005003023070
înmatriculată în anul 2012, absolventă
a Academiei de Studii Economice din Moldova,

a obținut titlul de **Licențiat în științe economice**
domeniul general de studii **Științe economice**
domeniul de formare profesională **Finanțe**

specialitatea **Finanțe și bănci**

cu media: examenului de licență **10,00 (zece,00)**
generală de licență **8,87 (opt,87)**

Președinte

al Comisiei

Rector

Decan

Eliberată la: 15.06.2015



515414346041

Nr. de înregistrare

Semnătura titularului

Gromațchi

Identificarea documentului poate fi efectuată accesînd pagina web: www.edu.gov.md

REPUBLIC OF MOLDOVA
MINISTRY OF EDUCATION

DIPLOMA

OF LICENTIATE

HIGHER EDUCATION

According to the decision of the Licence Examination Commission
of 17 June 2015

GROMAȚCHI MIHAELA

personal code 2005003023070
admitted in 2012, graduate of
Academy of Economic Studies of Moldova,

has been awarded the degree of **Licentiate in Economic Sciences**

in the field of education **Economic Sciences**

field of training **Finance**

speciality **Finance and Banks**

Average grade: Licence examination **10,00 (ten,00)**

General of the licence **8,87 (eight,87)**

Chairman

Rector

Dean

Issued on: 15.06.2015

Registration No.

515414346041

Signature of Holder

Gromațchi



ALI000135708



REPUBLICA MOLDOVA
MINISTERUL EDUCAȚIEI

DIPLOMĂ

DE STUDII SUPERIOARE DE MASTER

În baza hotărârii Comisiei de evaluare
din 27 mai 2017

GROMAȚCHI MIHAELA

numărul de identificare **2005003023070**

înmatriculată la studii superioare de master în anul **2015**,
în baza diplomei seria **ALII** nr. **000135708**, absolventă
a **Academiei de Studii Economice din Moldova**
a obținut titlul de **Master în Drept**
programul de studii **Drept Financiar-Fiscal**

cu media generală: **9,69 (nouă,69)**



Președinte
al Comisiei
Rector
Decan
Cușnir Valerii
Belostecinic Grigore
Casian Angela

Eliberată la **08.06.2017**



Nr. de înregistrare **617651259537** Semnătura titularului _____



REPUBLIC OF MOLDOVA
MINISTRY OF EDUCATION

DIPLOMA

OF MASTER HIGHER EDUCATION

According to the decision of the Assessment Commission
of 27 May 2017

GROMAȚCHI MIHAELA

personal code **2005003023070**

admitted to higher master studies in **2015**,
on the basis of diploma series **ALII** No. **000135708**, graduate of
Academy of Economic Studies of Moldova
has been awarded the degree of **Master in Law**
program of study **Financial and Tax Law**

grade average: **9,69 (nine,69)**



President of
the Commission
Rector
Dean
University
Cușnir Valerii
Belostecinic Grigore
Casian Angela

Issued on **08.06.2017**

Registration No. **617651259537** Signature of Holder _____



REPUBLICA MOLDOVA

MINISTERUL EDUCAȚIEI

DIPLOMĂ

DE STUDII SUPERIOARE DE LICENȚĂ



În baza hotărârii Comisiei pentru examenul de licență din **10 iunie 2017**

CEBANOVA MARINA

numărul de identificare **2010019006702**

înmatriculată la studii în anul **2013**, absolventă

a **Academiei de Studii Economice din Moldova**,
a obținut titlul de **Licențiat în științe economice**
domeniul general de studii **Științe economice**
domeniul de formare profesională **Finanțe**
programul de studii **Finanțe și bănci**



cu nota: examenul de licență **10,00 (zece,00)**
generală de licență **9,43 (nouă,43)**

Președinte
al Comisiei
Rector
Dean

Buruiană Lorina
Belostecinic Grigore
Cobzari Ludmila

Eliberată la **17.06.2017**



Nr. de înregistrare **517414379172**

Semnătura titularului

Identificarea documentului poate fi efectuată accesînd pagina web: www.edu.gov.md

REPUBLIC OF MOLDOVA

MINISTRY OF EDUCATION

DIPLOMA

OF LICENCE HIGHER EDUCATION
(BACHELOR'S DIPLOMA)

According to the decision of the Licence Examination Commission of **10 June 2017**

CEBANOVA MARINA

personal code **2010019006702**

admitted for studies in **2013**, graduate of

Academy of Economic Studies of Moldova,
has been awarded the degree of **Licentiate in Economic Sciences**
general field of studies **Economic Sciences**
field of training **Finance**
program of study **Finance and Banks**



grade average: licence examination **10,00 (ten,00)**
overall grade **9,43 (nine,43)**

President of
the Commission
Rector
Dean

Buruiană Lorina
Belostecinic Grigore
Cobzari Ludmila

Issued on **17.06.2017**



ALI000172863

Registration No. **517414379172**

Signature of Holder



ROMÂNIA
MINISTERUL EDUCAȚIEI NAȚIONALE

Seria LA Nr. 0360113

DIPLOMĂ
DE
LICENȚĂ



UNIVERSITATEA "ALEXANDRU IOAN CUZA" DIN IAȘI

în baza absolvirii Ciclului I – Studii universitare de licență și a promovării examenului de finalizare a studiilor din sesiunea IULIE 2018

la propunerea FACULTĂȚII DE ECONOMIE ȘI ADMINISTRAREA AFACERILOR

conferă
LUPU G. RADU

D -lui
născut... în anul 1997, luna AUGUST, ziua 23
în localitatea CHIȘINĂU

județul/sectorul ---
țara REPUBLICA MOLDOVA

absolvent... a 1 UNIVERSITĂȚII "ALEXANDRU IOAN CUZA" DIN IAȘI,
FACULTATEA DE ECONOMIE ȘI ADMINISTRAREA AFACERILOR

titlul de LICENȚIAT ÎN ȘTIINȚE ECONOMICE

în domeniul de studii CONTABILITATE

programul de studii CONTABILITATE ȘI INFORMATICĂ DE GESTIUNE

forma de învățământ CU FRECVENȚĂ, durata studiilor 3 ani,

numărul de credite de studii transferabile (ECTS/SECT) 180

Titularul diplomei beneficiază de toate drepturile legale.



RECTOR,

SECRETAR ȘEF,

DECAN,

Nr. 5906 din 18.09.2020

Diploma este însoțită de SUPLIMENTUL LA DIPLOMĂ.



The University of Leeds

DEGREE OF MASTER OF ARTS

It is hereby certified that

Yiannis Pettemerides

was admitted to the degree of Master of Arts

with Merit

on the 28th of November 2001

having followed a programme of advanced study in

Accounting and Finance

Alan Wilson

VICE-CHANCELLOR

Andrew Parkinson

ACADEMIC REGISTRAR



2001/490043073

The Institute
of Chartered Accountants
in England and Wales



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Certificate of Membership

This is to certify that

Yiannis Pettemerides

has been admitted as an Associate of
The Institute of Chartered Accountants
in England and Wales

GIVEN UNDER THE COMMON SEAL OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS
IN ENGLAND AND WALES

Members of Council

Chief Executive

MEMBERSHIP NUMBER

9203928

This First day of April 2005



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Certificate of Fellowship

This is to certify that

Yiannis Pettemerides MA BA(Hons) FCA

is a Fellow of
The Institute of Chartered Accountants in England and Wales

Membership number

9203928

GIVEN UNDER THE COMMON SEAL
OF THE INSTITUTE OF CHARTERED ACCOUNTANTS
IN ENGLAND AND WALES

Andrew Rawcliffe

[Signature]

Members of Council

Michael Giza

Chief Executive

01/05/2015



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Practising Certificate

This is to certify that

Yiannis Pettemerides MA BA(Hons) ACA

is entitled to engage in Public Practice as a Chartered Accountant Given under the hand of the Chief Executive of The Institute of Chartered Accountants in England and Wales

Membership number

9203928

GIVEN UNDER THE COMMON SEAL
OF THE INSTITUTE OF CHARTERED ACCOUNTANTS
IN ENGLAND AND WALES

Members of Council

Chief Executive

01 July 2013



Πιστοποιείται δια του παρόντος ότι ο

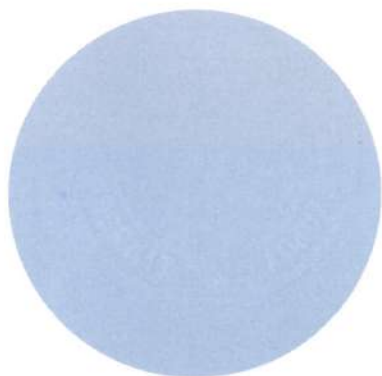
Γιάννης Πεττεμερίδης

ενεγράφη ως Μέλος του Συνδέσμου

στις 15 Μαΐου 2012

Εδόθη φέρον τη σφραγίδα του Συνδέσμου

στις 24 Μαΐου 2012



Χ. Κυριακίδης
β. Γραμματέας

[Signature]
Γενικός Διευθυντής

Αρ.Εγγραφής 3526

Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

Πιστοποιητικό Άσκησης του Λογιστικού Επαγγέλματος


Δια του παρόντος πιστοποιείται ότι

ο Γιάννης Πεττεμερίδης

έχοντας συμμορφωθεί με τους Κανονισμούς του
Συνδέσμου, δικαιούται να ασκεί το επάγγελμα
ως Εγκεκριμένος Λογιστής στην Κύπρο

Αριθμός πιστοποιητικού: **3526/Γ/2013**

Εκδόθηκε την: **27η Μαΐου 2013**


β.Γραμματέας



Γενικός Διευθυντής

Αυτό το πιστοποιητικό παραμένει περιουσία του ΣΕΛΚ και δεν πρέπει υπό οποιεσδήποτε συνθήκες να αντιγραφεί, τροποποιηθεί ή διαφορετικά καταστραφεί. Ο ΣΕΛΚ διατηρεί το δικαίωμα να απαιτήσει την επιστροφή αυτού του πιστοποιητικού οποτεδήποτε και χωρίς να δώσει οποιονδήποτε λόγο



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

Πιστοποιητικό Άσκησης του Λογιστικού και Ελεγκτικού Επαγγέλματος

Δια του παρόντος πιστοποιείται ότι

ο Γιάννης Πεττεμερίδης

έχοντας συμμορφωθεί με τους Κανονισμούς του
Συνδέσμου, δικαιούται να ασκεί το επάγγελμα
ως Εγκεκριμένος Λογιστής και Εγγεγραμμένος Ελεγκτής
στην Κύπρο

Το πιστοποιητικό αυτό εκδίδεται σύμφωνα με τις διατάξεις του
Νόμου που προνοεί για τους Υποχρεωτικούς Ελέγχους των
Ετήσιων και των Ενοποιημένων Λογαριασμών από
Νόμιμους Ελεγκτές και Νόμιμα Ελεγκτικά Γραφεία του 2009

Αριθμός πιστοποιητικού: **3526/E/2013**

Εκδόθηκε τη: **27^η Μαΐου 2013**


Γ. Γραμματέας



Γενικός Διευθυντής

Αυτό το πιστοποιητικό παραμένει περιουσία του ΣΕΛΚ και δεν πρέπει υπό οποιεσδήποτε συνθήκες να αντιγραφεί,
τροποποιηθεί ή διαφορετικά καταστραφεί. Ο ΣΕΛΚ διατηρεί το δικαίωμα να απαιτήσει την επιστροφή αυτού του
πιστοποιητικού οποτεδήποτε και χωρίς να δώσει οποιονδήποτε λόγο



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

Πιστοποιητικό Άσκησης του Λογιστικού Επαγγέλματος

Δια του παρόντος πιστοποιείται ότι η εταιρεία

ΓΙΑΝΝΗΣ ΠΕΤΤΕΜΕΡΙΔΗΣ

έχοντας συμμορφωθεί με τους Κανονισμούς του
Συνδέσμου, δικαιούται να ασκεί το επάγγελμα
ως λογιστική εταιρεία στην Κύπρο

Αριθμός πιστοποιητικού:

A696/T/2015

Εκδόθηκε την:

18 Μαΐου 2015

Χρ. Κυριακίδη
β. Γραμματέας

Γενικός Διευθυντής

Αυτό το πιστοποιητικό παραμένει περιουσία του ΣΕΛΚ και δεν πρέπει υπό οποιεσδήποτε συνθήκες να αντιγραφεί, τροποποιηθεί ή διαφορετικά καταστραφεί. Ο ΣΕΛΚ διατηρεί το δικαίωμα να απαιτήσει την επιστροφή αυτού του πιστοποιητικού οποτεδήποτε και χωρίς να δώσει οποιονδήποτε λόγο

Πιστοποιείται ότι

Ο ΓΙΑΝΝΗΣ ΠΕΤΤΕΜΕΡΙΔΗΣ

έγινε αποδεκτός ως

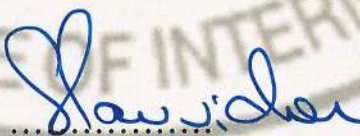
ΜΕΛΟΣ

του Συνδέσμου Εσωτερικών Ελεγκτών Κύπρου,
σύμφωνα με τις διατάξεις του Καταστατικού
του Συνδέσμου

στις 8 Μαρτίου 2017

Αριθμός Εγγραφής Μέλους 948

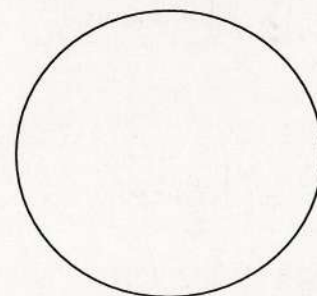
Σωτηρούλα Σαββίδου
Πρόεδρος



Μάριος Δημοσθένης
Γραμματέας



Ημερομηνία έκδοσης πιστοποιητικού: 9 Μαρτίου 2017





Πιστοποιητικό Διεξαγωγής Ελέγχου

Δια του παρόντος πιστοποιείται ότι η εταιρεία

ΓΙΑΝΝΗΣ ΠΕΤΤΕΜΕΡΙΔΗΣ

έχοντας συμμορφωθεί με τους Κανονισμούς του Συνδέσμου, εξουσιοδοτείται να ασκεί το επάγγελμα ως Νόμιμο Ελεγκτικό Γραφείο στην Κύπρο, σύμφωνα με τις διατάξεις του Νόμου που προνοεί για τους Υποχρεωτικούς Ελέγχους των Ετήσιων και των Ενοποιημένων Λογαριασμών από Νόμιμους Ελεγκτές και Νόμιμα Ελεγκτικά Γραφεία του 2009

Αριθμός πιστοποιητικού: **A696/E/2015**

Εκδόθηκε την: **18 Μαΐου 2015**


Γ. Γραμματέας


Γενικός Διευθυντής

Αυτό το πιστοποιητικό παραμένει περιουσία του ΣΕΛΚ και δεν πρέπει υπό οποιεσδήποτε συνθήκες να αντιγραφεί, τροποποιηθεί ή διαφορετικά καταστραφεί. Ο ΣΕΛΚ διατηρεί το δικαίωμα να απαιτήσει την επιστροφή αυτού του πιστοποιητικού οποτεδήποτε και χωρίς να δώσει οποιονδήποτε λόγο



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

Πιστοποιητικό Συμβούλου Αφερεγγυότητας

Δια του παρόντος πιστοποιείται ότι

ο Γιάννης Πεττεμερίδης

έχοντας συμμορφωθεί με τους Κανονισμούς του Συνδέσμου,
εξουσιοδοτείται να ασκεί το επάγγελμα του Συμβούλου Αφερεγγυότητας
σύμφωνα με τις διατάξεις των περί Συμβούλων Αφερεγγυότητας Νόμων του 2015.

Αριθμός πιστοποιητικού: **3526/Ι/2015**

Εκδόθηκε την: **30 Ιουνίου 2016**

Υ. Κυριακίδη
Λ.Γραμματέας


Γενικός Διευθυντής

Αυτό το πιστοποιητικό παραμένει περιουσία του ΣΕΛΚ και δεν πρέπει υπό οποιεσδήποτε συνθήκες να αντιγραφεί,
τροποποιηθεί ή διαφορετικά καταστραφεί. Ο ΣΕΛΚ διατηρεί το δικαίωμα να απαιτήσει την
επιστροφή αυτού του πιστοποιητικού οποτεδήποτε και χωρίς να δώσει οποιονδήποτε λόγο