



“FIRST AUDIT INTERNATIONAL” SRL  
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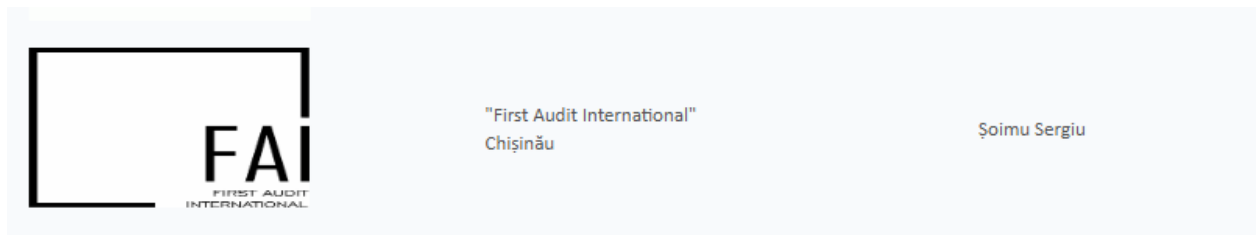
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## DECLARATION OF CONFORMITY WITH IFAC STANDARDS

The undersigned, Sergiu Şoimu, managing director of „First Audit International” S.R. L, registered in accordance with the national legislation and member of the Association of Professional Accountants and Auditors of the Republic of Moldova (ACAP), declare on our own responsibility that we conduct our audit activity in accordance with the International Standards on Auditing (ISA) and the Code of Ethics for Professional Accountants, issued by the International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC), as adopted and implemented by ACAP in the Republic of Moldova.

We note that although "First Audit International" S.R.L. is not a direct member of IFAC, our adherence to the international standards set by this organization is achieved through our membership of ACAP, which is a full member of IFAC. ACAP promotes, adapts and implements these standards in the Republic of Moldova, thus ensuring the compliance of our activity with international professional requirements.

To confirm our ACAP membership, our entity is listed on the official ACAP website at the following address: <https://www.acap.md/membrii-acap-persoane-juridice> where you can also view our registration.



Date: 09.06.2025

Name, Surname :Sergiu Şoimu

Economic operator: „First Audit International” SRL

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