



Confirm on original



CERTIFICATE OF MEMBERSHIP



This is to certify that

Theo Delyannis BFP ACA

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

Membership number: 41046874

Given under the common seal of
The Institute of Chartered Accountants in England and Wales



ICAEW President

Member of council

Chief Executive



ICAEW BUSINESS AND FINANCE PROFESSIONAL



This is to certify that

Theo Delyannis BFP ACA

has achieved the status of
ICAEW Business and Finance Professional

Registration number: 41046874

Given under the common seal of
The Institute of Chartered Accountants in England and Wales



ICAEW President

Member of council

Chief Executive

Awarded date: 25 April 2023

Check my current membership status at icaew.com/find



UNIVERSITY OF THE WITWATERSRAND, JOHANNESBURG

At a congregation of the University

held on 21 July 2022

Theodosios Demetrios Delyannis

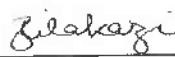
having satisfied the requirements

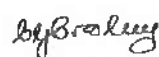
is hereby granted the

**Postgraduate Diploma in
Specialised Accountancy**




(Acting) Dean: Faculty of
Commerce, Law and Management


Vice-Chancellor and Principal


Registrar

100
1922
2022

2022N08554

University of South Africa



Certified a true copy

Fernin

PAUL FERDINAND FERREIRA
6th Floor, Coopers & Lybrand House
18 Rissik Street, Johannesburg
Commissioner of Oaths for
the District of Johannesburg
Designation: Manager, Coopers & Lybrand
(9/1/82 1582-11-17)

We certify that

THEODOSIOS DEMETRIOS DELYANNIS

*having complied with the requirements of the Act
and Statute, was admitted to the degree of*

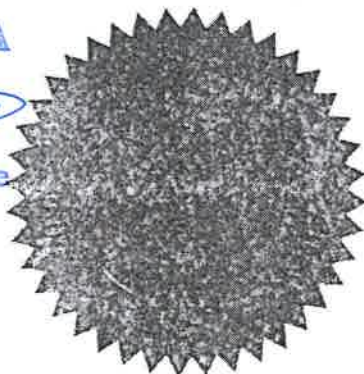
Honours Bachelor of Accounting Science

at a congregation of the University

on 18 April 1988

*True copy from
the original as
shown to me.
Athens, 28.11.16
The certifying attorney,*

IOULI I. KATSIROUMPA
Frankylo
Attorney-at-law
Piraeus Bar Association member
Registration No. 2879
P. Mel 5-7, Pefki, Athens, Greece
Vice-Chancellor



Weyers
Dean

WILLIÖCKHOFF

Registrar



UNIVERSITY OF THE WITWATERSRAND,
JOHANNESBURG

WE,
THE VICE-CHANCELLOR AND PRINCIPAL,
THE DEAN OF THE FACULTY OF COMMERCE
AND THE REGISTRAR,
CERTIFY THAT
AT A CONGREGATION OF THE UNIVERSITY
HELD ON THIS DAY

THEODOSIOS DELYANNIS

WAS ADMITTED TO THE DEGREE OF
BACHELOR OF COMMERCE

True copy from
the original as shown
to me. Athens, 28.11.16
The certifying attorney,

IOULI L. KATSIROUMPA

[Signature]
Attorney-at-law
Association member
No. 2879
Athens, Greece

[Signature]
Dean of the Faculty

[Signature]
Vice-Chancellor and Principal

[Signature]
Registrar

JOHANNESBURG,

YEAR 1985

MONTH MAY

DAY 7

Diploma

IT IS HEREBY DECLARED THAT

THEODOSIOS DEMETRIOS DELYANNIS

HAS COMPLIED WITH ALL
THE REQUIREMENTS FOR THE
HIGHER DIPLOMA IN

TAX LAW

AT THE
RAND AFRIKAANS UNIVERSITY.

8 FEBRUARY 1994

DATE

[Signature]

DEAN OF THE LAW FACULTY

LA Lense.

RECTOR



*True copy from the
original as shown
to me. Athens, 28.12.16
The certifying attorney,*

IOULI I. KATSIROUMPA

Attorney-at-law

Piraeus Bar Association member

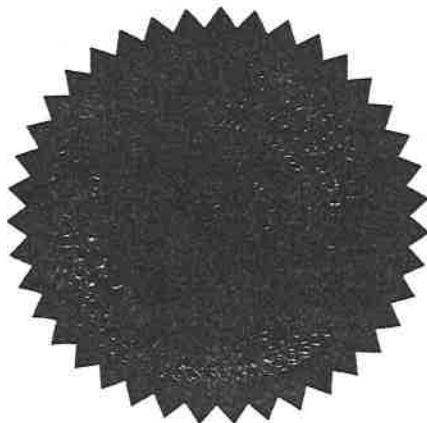
Registration No. 2379

P. Mela 5-7, Pefki, Athens, Greece

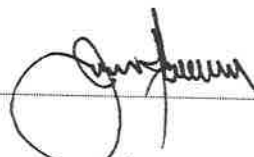


Chartered Accountants of South Africa

This is to Certify that
Theodorios Demetrios Delyannis
is a Member of
The Transvaal Society of Chartered Accountants
and became entitled to the designation
Chartered Accountant (South Africa)
on the 29 day of July 1992
Given under the Common Seal
of the Society at Johannesburg
this 5 day of August 1992



No. 11575


PRESIDENT

REGISTRAR



The South African Institute of Chartered Accountants
Die Suid-Afrikaanse Instituut van Geoktrooieerde Rekenmeesters

Certificate of Membership Sertifikaat van Lidmaatskap

This is to recognise that / Hiermee word gesertifiseer dat

Theodosios Demetrios Delyannidis

is a member of the Institute and became entitled to the
designation Chartered Accountant (SA)

'n lid van die Instituut is en geregtig geword het op die
benaming Geoktrooieerde Rekenmeester (SA)

True copy from
the original
as shown to me
Athen, 28.12.16

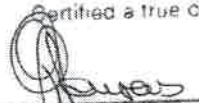
PHILIP I. KATSIROUMPA

Attorney-at-law
Incorporated Law Association member
Registration No. 2479
1, Mela 5-7, Pefki, Athens, Greece

in

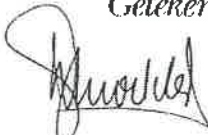
1992

Gesertifiseer as 'n ware afskrif van
die oorspronklike/
Certified a true copy of the original


TrustBank

11/12/95

Given under the Common Seal of the Institute
Geteken onder die Gewone Seël van die Instituut



Chief Executive/
Hoof Uitvoerende Beampte



President



Membership of the Institute and entitlement
to the designation as a member of membership
of one of the members presented as
shown in the list of Chartered Accountants
Designation (February, 1927), as amended

Lidmaatskap van die Instituut en geregtig
op die benaming rekenmeester is bevestig
as een van die getoonde lidmate op soos
aan die Lys van Geoktrooieerde Rekenmeesters
as getoonde lidmate, 1927, was gewys

Βεβαιούται το ακριβές
φωτοαντίγραφο εκ του
πρωτοτύπου.

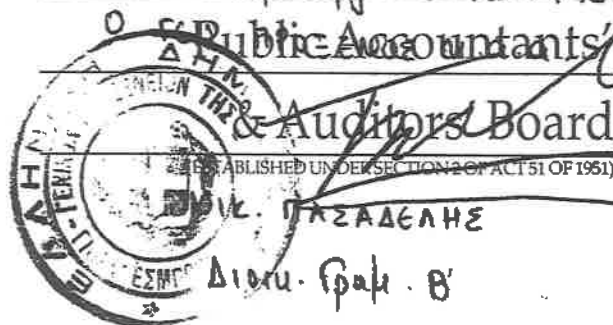
Ποσό 12.12.1995

ΕΙΣΠΡΑΤΤΟΜΕΝΟΝ ΤΕΛΟΣ

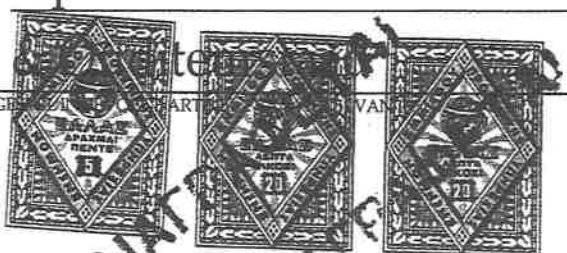
Α.Β.Ε. 18624

Μ. 5,40

Νόμισμα R 29,70



Openbare Rekenmeesters-



CERTIFICATE OF REGISTRATION

REGISTRASIESERTIFIKAAT

This is to certify that
Hiermee word gesertifiseer dat
Theodosios Demetrios Delyannis

was duly registered as an Accountant and Auditor
behoorlik as Rekenmeester en Ouditeur geregistreer is

on the 6 day of July 1992
op die dag van

Given under our hands at Johannesburg
Deur ons te Johannesburg aldus geteken

on the 11 day of August 1992
op die dag van



[Signature]
Director
Direkteur

[Signature]
Member of the Board
Raadslid

NO. **8129**





UNIVERSITY OF THE WITWATERSRAND, JOHANNESBURG

At a congregation of the University

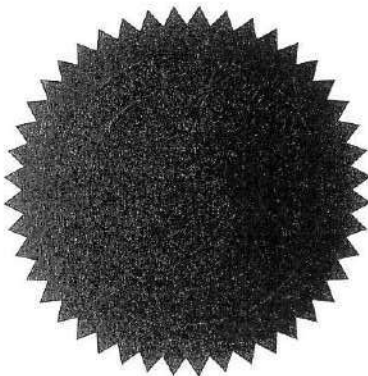
held on 21 July 2022

Theodosios Demetrios Delyannis

having satisfied the requirements

is hereby granted the

**Postgraduate Diploma in
Specialised Accountancy**



A handwritten signature in black ink, positioned above the title of the Acting Dean.

(Acting) Dean: Faculty of
Commerce, Law and Management

A handwritten signature in black ink, positioned above the title of the Vice-Chancellor and Principal.

Vice-Chancellor and Principal

A handwritten signature in black ink, positioned above the title of the Registrar.

Registrar

100
1922
2022

2022N08554