

INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Practising Certificate

This is to certify that

Alexander Emmanouilidis MSc FCA

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

7721997

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

Members of Council

Muchael aga
Chief Executive

05 February 2014