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BUSINESS
ASSOCIATION**



TECHNICAL OFFER

„First Audit International” LLC

Sergiu Șoimu, Administrative Director

The „First Audit International” LLC was founded on the 9 of April 1996, the same year when the first Audit Law came into force. It's the first Moldovan Company with foreign capital, which has professional staff with a solid background of knowledges in different domains.

Contact information:

Legal address: 61, M. Kogalniceanu Street, MD 2001, office 7, Chisinau

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E-mail address: sergiu.soimu@fai.md; office@fai.md

Certificates (No., date of issue, type of activity, issuing organization):

Certificate of audit qualification No. AG 000119, issued to Sergiu Șoimu, the degree of Auditor for economic agents (general audits) by the Ministry of Finance of the Republic of Moldova (Follow the link=> <http://cspa.md/node/383>);

Certificate of audit qualification No. AA 000015, issued to Sergiu Șoimu, the degree of Auditor for insurance companies by the Ministry of Finance of the Republic of Moldova (Follow the link => <http://cspa.md/node/383>);

Certificate of audit qualification No.0802009 (000009), issued to Lungu Marianna, the degree of Auditor for economic agents (general audits) by the Ministry of Finance of the Republic of Moldova, (Follow the link ==> <http://cspa.md/node/318>);

Certificate of audit qualification No. 1406062 (000021), issued to Cristina Pasinschi, the degree of Auditor for economic agents (general audits) by the Ministry of Finance of the Republic of Moldova, (Follow the link => <http://cspa.md/node/349>);

Certificate of audit qualification no. 2404042 (000031), issued to r. Corneliu Șoimu the qualification of Auditor for the general audit - issued by the Auditor's Public Supervision Council, 2024; see the link here => <https://cspa.md/node/641>);

Certificate of audit qualification No. 2504045 (000044), issued to Ms. Galina Bădicu, Auditor qualification for general audit – issued by the Auditor Public Oversight Council, 2025; see the link here => <https://cspa.md/node/686>;

Diploma in International Financial Reporting No. 1816719, issued to Sergiu Șoimu by ACCA (Association of Chartered Certified Accountants), 2013;

Certificate of Participation in the course „Professional continuous audit training”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2017, 2018, 2019, 2020, 2021; 2022; 2023; 2024.

Certificate of Participation in the course „Professional continuous audit training”, issued to Lungu Marianna by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2017, 2018, 2019, 2020, 2021; 2022; 2023; 2024.

Certificate of Participation in the course „Professional continuous audit training”, issued to Cristina Pasinschi by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2017, 2018, 2019, 2020, 2021; 2022; 2023; 2024.

Certificate of participation- European-Economy- Present and Perspectives, presented to Sergiu Șoimu, by the Association of Economical Faculties from Romania, 2021;

Certificate of Participation „Business Pulse with TMF: Challenges of the Accounting Profession in the 21-st century duration 2h, this certificate is presented to Sergiu Șoimu by ACCA, 2021;

Certificate of participation- Companies policy regarding the selling prices and cost calculations, presented to Corneliu Șoimu, by Fisk Official, 2021;

Certificate of Participation- Accounting Characteristics in Non-Commercial Organizations in the context of changing the accounting legislation in 2020, duration 10 academic hours, presented to Victor Cojocaru, by ACAP, 2020;

Certificate of Participation- „Business and Modern Investments”, duration 5 academic hours, presented to Sergiu Șoimu by MCFO, 2020;

Certificate of Participation- Process of implementation the law regarding the procedure of establishment and infringement in domain of preventing money laundering and terrorism financing, application methods of sanction (nr.75 from 21.05.2020). Practical and Theoretical Aspects, presented to Sergiu Șoimu, by The Combat Service of Preventing Money Laundering and Terrorism Financing, 2020;

Certificate of Participation- „Accounting Characteristics in tourism business”: Judicial, Taxation and Accounting aspects, etc, 2019; this certificate is presented to Victor Cojocaru, by ACAP, 2019;

Certificate of Participation- “Competitiveness and Innovation in Knowledge Economy”, presented to Sergiu Șoimu by ASEM, 2019;

Certificate of Participation - Accounting results, and the report system of the companies from the field of tourism, duration 6 academic hours, presented to Victor Cojocaru, by ACAP, 2019;

Certificate of Participation - „Typical errors in accounting evidence of IT-Parks”, duration 4 academic hours presented to Mariana Lungu by ATA Consult LLC Partner, 2019;

Certificate of Participation - „Typical errors in accounting evidence of IT-Parks”, duration 4 academic hours presented to Corneliu Șoimu by ATA Consult LLC Partner, 2019;

Certificate of Participation - „IT-Sector: Aspects regarding, Taxation, Accounting and Audit, duration 4 academic hours, presented to Corneliu Șoimu, by Jizdan & Partners, 2019;

Certificate of Participation - „Accounting and Audit in Global Conditions: Realities and Development Perspectives”, VII edition, 19-20 April, 2018 presented to Cristina Pasinschi, 2018;

Certificate of Participation - „Accounting and Audit in Global Conditions: Realities and Development Perspectives”, presented to Sergiu Șoimu, by ACAP, 2018;

Certificate of Participation - “Fiscal Reform 2018, Fiscal System in Moldova in comparison with Region”, duration 4 academic hours, presented to Sergiu Șoimu by ACAP, 2018;

Certificate of Participation- „Accounting and Audit in Global Conditions: Realities and Development Perspectives”, presented to Mariana Lungu, by ASEM and ACAP, 2018;

Certificate of Attendance- Preventing and combating money laundering. Directions to practices to a new legislation, presented to Mariana Lungu by ACAP, 2018;

Certificate of Participation- „Accounting and Audit in Global Conditions: „Realities and Development Perspectives”, VII edition, 19-20 April, 2018 presented to Sergiu Șoimu, 2018;

Certificate of Participation in the course „Tax Reform 2018”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation in the course „A few accounting and fiscal aspects related to residents of IT Parks”, issued to Marianna Lungu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation in the course „A few accounting and fiscal aspects related to residents of IT Parks”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation- „Business and Modern Investments”, duration 5 academic hours, presented to Sergiu Șoimu by MCFO, 2020;

Certificate of Participation- Process of implementation the law regarding the procedure of establishment and infringement in domain of preventing money laundering and terrorism financing, application methods of sanction (nr.75 from 21.05.2020). Practical and Theoretical Aspects, presented to Sergiu Șoimu, by The Combat Service of Preventing Money Laundering and Terrorism Financing, 2020;

Certificate of Participation- „Accounting Characteristics in tourism business”: Judicial, Taxation and Accounting aspects, etc, 2019; this certificate is presented to Victor Cojocaru, by ACAP, 2019;

Certificate of Participation- “Competitiveness and Innovation in Knowledge Economy”, presented to Sergiu Șoimu by ASEM, 2019;

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Certificate of Participation - „Typical errors in accounting evidence of IT-Parks”, duration 4 academic hours presented to Mariana Lungu by ATA Consult LLC Partner, 2019;

Certificate of Participation - „Typical errors in accounting evidence of IT-Parks”, duration 4 academic hours presented to Corneliu Șoimu by ATA Consult LLC Partner, 2019;

Certificate of Participation - „IT-Sector: Aspects regarding, Taxation, Accounting and Audit, duration 4 academic hours, presented to Corneliu Șoimu, by Jizdan & Partners, 2019;

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Certificate of Participation - „Accounting and Audit in Global Conditions: Realities and Development Perspectives”, presented to Sergiu Șoimu, by ACAP, 2018;

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Certificate of Participation- „Accounting and Audit in Global Conditions: „Realities and Development Perspectives”, VII edition, 19-20 April, 2018 presented to Sergiu Șoimu, 2018;

Certificate of Participation in the course „Tax Reform 2018”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation in the course „A few accounting and fiscal aspects related to residents of IT Parks”, issued to Marianna Lungu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Certificate of Participation in the course „A few accounting and fiscal aspects related to residents of IT Parks”, issued to Sergiu Șoimu by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova), 2018;

Hereinafter find attached the staff deployment of the main experts:

FIRST NAME / NAME	DATA ABOUT STUDIES AND QUALIFICATION	ADDITIONAL DATA
Sergiu Șoimu	<p>Industrial – Economic college from Chișinău, qualification – accountant, 1989; Academy of Economic Studies of Moldova, speciality „Accounting, auditing and analysis of economic activity”, qualification – economist, 1994; The Ministry of Finance of RM, the Attestation Commission, qualification of the Auditor for Insurance Companies, 2007; ACCA Diploma in International Financial Reporting, December, 2013; „Ștefan cel Mare” University from Suceava, doctoral program, specialty „Accounting. Audit. Economic Analysis”, 2022; Academy of Economic Studies from Moldova, doctoral program, specialty „Accounting. Audit. Economic Analysis”, 2023. Academy of Economic Studies of Moldova, doctoral program, Scientific title of Doctor in Economic Sciences, 2025.</p>	<p>C.E.O at „First Audit International” LLC, auditor, Doctor of Economic Sciences</p>
Corneliu Șoimu	<p>Public Auditor Supervision Council, Attestation Commission, Auditor qualification in the audit of economic agents (general audit), 2024; Academy of Economic Studies of Moldova, speciality „International Economic Relations”, 2021. Academy of Economic Studies of Moldova, speciality „Accounting”, 2017;</p>	<p>Vice President at „First Audit International” LLC</p>
Marianna Lungu	<p>The Ministry of Finance of RM, the Attestation Commission, qualification of the Auditor for Insurance Companies, 2008; Academy of Economic Studies of Bucharest, speciality „Accounting and Management Information Systems”, 1998</p>	<p>Chief of Audit department at „First Audit International” LLC, auditor</p>

FIRST NAME / NAME	DATA ABOUT STUDIES AND QUALIFICATION	ADDITIONAL DATA
Cristina Pasinschi	The Ministry of Finance of RM, the Attestation Commission, qualification of the Auditor for Insurance Companies, 2014; Academy of Economic Studies of Moldova, Master degree in Economic Sciences, qualification – “Accounting and Audit”, 2010. Academy of Economic Studies of Moldova, speciality „Finance”, qualification- economist 1994;	Deputy Director of the Audit Department at „First Audit International” LLC, auditor
Victor Cojocaru	Academy of Economic Studies of Moldova, title of Master in Law, qualification – “Financial-Tax Law”, 2021; Academy of Economic Studies of Moldova, speciality „Accounting”, 2019;	Chief of Accounting Department at „First Audit International” LLC
Galina Bădicu	Doctoral program in the field of „Accounting”, Specialty - Audit and analysis of economic activity, Academy of Economic Studies of Moldova, Chisinau, 2014; Bachelor`s Degree in Economics Law, International Management Institute, Chisinau, 2005; Bachelor`s Degree in economics: Faculty of Accounting, Control and Analysis of Economic Activity in Industry, Academy of Economic Studies of Moldova, Chisinau, 1994; College Degree in Accounting and Analysis of Economic Activity, Industrial Economic College, Chisinau, 1989;	Auditor certificat at „First Audit International” LLC
Aneta Pavlicenco	Master Degree in Law, Faculty of Law, Specialty - Business Law, Academy of Economic Studies of Moldova, Chisinau, 2022; Bachelor`s Degree in Economics, Faculty of Accounting, Moldova State University, Chisinau, 2019;	Audit trainee at „First Audit International” LLC

FIRST NAME / NAME	DATA ABOUT STUDIES AND QUALIFICATION	ADDITIONAL DATA
Sergiu Brînzan	Graduated in Economic Sciences, Faculty of Accounting and Audit, Agrarian University of the Republic of Moldova, Chisinau;	Deputy Head of department in the financial field (audit) „First Audit International" LCC
Alexei Grajdian	Academy of Economic Studies of Moldova, Bachelor's degree in Economics, specialization in Banking and Stock Exchange, 2005; State Agricultural University of Moldova, Economist in accounting, specialization in Accounting and Audit, 1999;	Intern in audit activity, expert accountant at "First Audit International" LLC
Aurelia Cucu	Academy of Economic Studies of Moldova, specialization in „Finance and Company Accounting,”, 2024. Academy of Economic Studies of Moldova, Bachelor's degree in Economic Sciences, specialization in „Accounting”, 2022 National College of Commerce of ASEM, specialization in „Accounting” 2019;	Audit trainee at „First Audit International” LLC



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Experience in auditing

„First Audit International” LLC has an impressive number of clients, including entities with various forms of ownership (mixed and state-owned enterprises, NGOs, private):

Retail and Production:

- JSC „Franzeluța”;
- LLC „Rusnac-MoldAqua”;
- LLC „Aquatrade”;
- LLC „Europlast-Chișinău” Enterprise with foreign capital;
- LLC „Linella”;
- LLC „Vadalex-Agro”;
- LLC „Puratos Mold” Î.M. ;
- LLC „Forward International”;
- LLC „Oiltech” ICS;
- JSC „Cahulpan”;
- LLC „Șapte Spice”;
- LLC „Moldretail Group”;
- LLC „Salamer - Com” ;
- LLC „Carmez Procesing”;
- JSC „Accent Electronic”;
- LLC „Avicola Farm Meat”;
- LLC „Ducates Grup”;
- LLC „Defacto Retail MVA”;

Public Associations:

- Public Association „ Informedia”;
- Public Association „Sud-Est Media”;
- Public Association „Comunitatea WatchDog.MD”
- Public Association „Media Alternativa”;
- Helevetas Swiss Intercooperation Zurich Sucursala Chișinău;
- Pestalozzi Children's Foundation;



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- Ministry of Labor and Social Protection
- Terre des Hommes Netherlands;
- Charity foundation „Mission Without Borders – Misiunea Fără Frontiere Moldova”;
- General Directorate of Architecture, Urban Planning and Land Relations;
- Public Association „Solidarity Fund PL în Moldova”;
- Public Association „Centrul de Politici și Reforme”;
- Public Association „Centrul de Drept al Femeilor”;
- General Inspectorate for Emergency Situations of the MAI;
- „Liechtenstein Development Service” in Moldova;
- Public Association „GENDERDOC-M” Information Center;
- Public Association „Concordia. Proiecte Sociale”;
- Public Association „EcoContact”;
- Public Association „CCF Moldova”;
- Public Association „Motivație”;
- Public Association Austrian Development Cooperation;
- Public Association National Center for the Prevention of Child Abuse (CNPAC);
- Fundația Centrul Moldo-Elvetian SKAT;
- National Association of ICT Companies (ATIC);
- Public Association „Consiliul Național al Tineretului din Moldova (CNTM)”;
- Public Association „Centrul pentru Educație Continuă”;
- Public Association „Centrul de Consultanță în Afaceri”;
- Public Association „Centrul Analitic Independent EXPERT-GRUP”;
- Public Association „Amnesty International Moldova”;
- Public Association „Sănătate pentru tineri”;
- Public Association „HelpAge International”;
- Public Association „Femeia și Copilul - Protecție și Sprijin”;
- Public Association „Agenția de Cooperare Transfrontalieră și Integrare Europeană”;

- Public Association „Unitatea de Implementare a Proiectelor de Mediu”;
- Public Association „Centrul de Analiză și Prevenire a Corupției” ;
- The Roman Catholic Bishopric of Chisinau;
- Public Association „Centrul pentru Educație Antreprenorială și Asistență în afaceri”;
- Public Association „Fiecare Contribuie pentru Schimbare”;
- Public Association „Centrul de Resurse Juridice”;
- Alliance of NGOs Active in the Field of Child and Family Social Protection (APSCF);
- Public Association „Centrul de Drept al Avocatilor”;
- Public Association „Federația a Agricultorilor din Moldova”;
- Public Association „Rețeaua Națională LEADER din Republica Moldova”
- Public Association „Centrul de Instruire în Domeniul Sănătății Reproductive din Republica Moldova”;
- Foundation „Charity and Benevolent Mission of Disabled Persons from the Republic of Moldova,,”;
- Public Association „Centrul de Consultanță în Afaceri”;
- Public Association „Centrul pentru Drepturile Persoanelor cu Dizabilități”;
- Publicize the National Center for Studies and Information on Women's Issues „Partnership for Development”;
- Public Association „RENAM”;
- P.I., „Keystone „Pro Filios”;
- Public Associat Moldova” Public Association on „Societatea Ecologică BIOTICA”;
- Public Association „EcoVisio”;
- Public Association „KeyStone”;
- **Implementation partners related to projects financed by UNICEF Moldova:**
 - Public Association „Centrul Strategii și Politici de Sanatate”;
 - Public Association Association for Women and Children „NOVA”;
 - Public Association „La Strada”;
 - Public Association „Asociația Presei Independente” (API);
 - Public Association „Primăria Mea”;



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- Public Association „Sănătate pentru Tineri”;
- Public Association „Speranța”;
- Public Association „Asociația pentru Justiție Penală Participativă”;
- National Association of Companies in the Field of Information Technologies and Communications;
- Lumos Foundation London, Great Britain Branch in the Republic of Moldova;
- National Health Insurance Company;
- General Directorate for the Protection of Children's Rights;
- Public Association „Centrul de dezvoltare și susținere a inițiativelor cetățenilor Resonance”;
- Public Association „CCF Moldova - copil, comunitate, familie”;
- Public Association „Centrul Național de Prevenire a Abuzului față de Copii”;
- Public Association „Femei pentru Femei”;
- Public Association Association for the Empowerment of the Child and the Family „AVE COPIII”;
- Public Association „Parteneriate pentru Fiecare Copil”;
- National Institute for Education and Leadership (INEL)

Implementation partners of projects financed by the United Nations Development Program (UNDP):

- Cahul City Hall;
- Calarasi City Hall;
- Copceac City Hall;
- Congress of Local Authorities from Moldova (CALM);
- Drochia City Hall;
- Cărpineni City Hall;
- Ceadâr-Lunga City Hall;
- Cimișlia City Hall;
- PI „National Office for the Implementation of Projects in the Field of the Environment”;
- Volintiri City Hall.

Implementation partners for projects funded by the United Nations Population Fund (UNFPA):

- Public Medical-Sanitary Institution „Mother and Child Institute”;

- Public Association „Helpage Moldova”;
- Public Association „Youth Media Center”;
- „National Health Insurance Company”

Implementation partners of projects financed by the East European Foundation:

- Public Association „Centrul pentru Drepturile Persoanelor cu Dizabilități” ;
- Public Association „HelpAge Moldova”;
- Public Association „Asociația de Dezvoltare Durabilă Generația Pro”
- Public Association „Asociația de Dezvoltare și Inovație Socială”;
- Public Association „Dezvoltare prin Implicare”;
- Public Association „Eco-Răzeni”;
- Public Association „Filiala din Moldova a Organizației non-profit HelpAge International din Marea Britanie”;
- Public Association „Generația Viitorului”;
- Public Association „Perspectiva”;
- P.I „Agenția Independentă de Presă DECA-PRESS”;
- Public Association „Federația Familiilor pentru Unificare și Pace în Lume din Moldova”;
- Public Association „Pro Cimișlia”;
- Public Association „Pro Comunitate Băhrinești”;

Journalism:

- State Enterprise „Asociația VIP a Televizoristilor Independenți”;
- LLC „Interact Media” (Agora);
- Independent Journalism Center;
- LLC „News Maker”;
- LLC „Redacția publicației periodice Cerere și Ofertă”;
- LLC „Ziarul de Garda”;
- LLC „Observatorul de Nord” PPI;
- LLC „Direzmedia”

Energy:

- JSC „Termoelectrica”;
- JSC „Furnizarea Energiei Electrice Nord”;
- JSC „Rețelele Electrice de Distribuție Nord” Bălți;

Health:

- JSC „Sanfarm-Prim”;
- IMSP Spitalul Clinic al Ministerului Sănătății, Muncii și Protecției Sociale;
- IMSP Institutul de Medicină Urgentă;
- IMSP AMT Râșcani;
- IMSP Spitalul Raional Strășeni;
- IMSP Centrul de Sănătate Cimișlia;
- IMSP Spitalul Clinic Republican „Timofei Moșneaga”;
- IMSP Spitalul Raional Cahul;
- IMSP Spitalul Raional Drochia „Nicolae Testemițanu”;

Infrastructure:

- JSC „Drumuri Cahul”;
- JSC „Drumuri Rîșcani”;
- JSC „Drumuri Cimișlia”;
- JSC „Drumuri Strășeni”;
- JSC „Drumuri Ialoveni”;
- JSC „Drumuri-Criuleni”;
- JSC „Drumuri-Edineț”;
- JSC „Drumuri-Soroca”;

Winery:

- JSC Fabrica de vinuri „Slobozia Mare”;
- LLC „Vinăria din Vale”;
- LLC „Ceteronis-ST”;



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- LLC „Șapte Spice”;
- JSC „Cricova” Winery;
- JSC Center for Business and Tourism „Cricova-Vin”;
- LLC „Ghevlandri”;
- LLC „Clasicvinagro”;
- LLC „Radacini Wines”;
- State Enterprise Quality Wine Factory „Mileștii Mici”;
- LLC „Maurt”;

Culture:

- State Enterprise „Ansamblul Național Academic de Dansuri Populare “Joc” ;
- P.I. Teatrul Național „Mihai Eminescu” ;
- P.I. Centrul de Cultură și Artă „Ginta Latină” ;
- P.I. National Opera and Ballet Theater „Maria Bieșu”;
- P.I. Russian State Drama Theater „A. Cehov”;

Education:

- P.I. „Academia de Studii Economice din Moldova”;
- P.I. „Universitatea de Stat din Moldova”;
- P.I. „Universitatea Agrară de Stat din Moldova”;
- P.I. State University „Alecă Russo” of Bălți ;
- P.I. „Bogdan Petriceicu Hașdeu” University ; P.I. „Iulia Hașdeu” of Cahul;

Printing and typography:

- State Enterprise „Combinatul Poligrafic din Chișinău”;
- Publishing and Printing Enterprise „Știința”;

Services:

- Edineț City Hall;
- JSC „Apa – Canal Leova”;
- Municipal Enterprise „Salubr-Leova”;
- Municipal Enterprise „Servicii Publice Cimișlia”;



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- Municipal Enterprise „Parcul Urban de Autobuze”;
- Municipal Enterprise „Direcția de Producție a Gospodăriei Comunale și de Locuințe Fălești”;
- Municipal Enterprise „Piața Centrală” Cahul;
- Municipal Enterprise „Gospodaria Locativ Comunală Bălți”;
- State Enterprise „Serviciul de Stat pentru Verificarea și Expertizarea Proiectelor și Construcțiilor
- State Enterprise „Institutul de Geodezie, Prospekțiuni Tehnice și Cadastru INGEOCAD” ;
- State Enterprise „Radiocomunicații”;
- CIE „Moldexpo” JSC;
- LLC „Take IT”;

Constructions and materials:

- LLC „Flormin-Com”;
- LLC „Beton Service” ;
- LLC „Bicomplex-Construct”;
- LLC „Lagmar - Impex”;

Insurance:

- JSC „Donaris Vienna Insurance Group” Insurance Company;
- JSC „Intact Asigurări Generale” Insurance Company;
- JSC „Moldcargo” Insurance Company;

Forestry

- State Enterprise „State Enterprise for Forestry Soroca”;
- State Enterprise „Enterprise for Telenesti Forestry”;
- State Enterprise State Forestry Enterprise „Călărași”;
- State Enterprise „Edineț Forestry Enterprise”;
- State Enterprise „Silvo Enterprise - Hunting Cimișlia”;
- State Enterprise Silvo-Hunting Enterprise „Sil-Răzeni”;
- Chisinau State Forestry Enterprise;

The entities listed in the previous paragraph are not the entire list of „First Audit International” LLC clients which were provided with audit services, which denotes extensive experience in this field.



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Affiliation to professional firms:

FIRST NAME / NAME	ADRESS	CONTACT PERSON
Member of JPA INTERNATIONAL (an international network of independent accounting, audit, and consulting firms. The organization provides professional services at a global level, with members in various countries).	7 Galilée Street, 75116 Paris, France E-mail: elodielamberget@jpa.fr https://www.jpainternational.com/locate-a-member	Elodie Lamberget, International Project Manager Tel. +33 1 49 52 43 00
A member of ACAP (Association of Professional Accountants and Auditors of the Republic of Moldova), which is a full member of IFAC (International Federation of Accountants), ECCAA (Eurasian Council of Certified Accountants and Auditors), and an associate member of FIDEF (International Federation of Francophone Accountants).	65, Mitropolit Varlaam str., office 432, 434, 439, 441, MD-2012, Chisinau, Republic of Moldova www.acap.md https://www.acap.md/membrii-acap-persoane-juridice	Zlatina Natalia, Executive Director Tel. (373) 22 221 925
Member of the Chamber of Tax Consultants of the Republic of Moldova (a professional organization that brings together licensed tax consultants from the Republic of Moldova. CTC members provide high-quality tax consulting services in accordance with current legislation and international best practices).	Mun. Chişinău, 103/A Alexandru cel Bun Street, 2nd floor, office 9 E-mail: office@ccfiscali.md https://ccfiscali.md/membrii/	Ilie Nevmerjiţchi, President of the organization Tel. (+373) 799 10 240
Member of EBA (European Business Association), which is part of the EBO Worldwide Network.	Mun. Chişinău, 88 Columna Street, MD – 2012 E-mail: ion.cebanu@eba.md https://eba.md/eng/members/first-audit-international	Ion Cebanu, Executive Assistant Tel. (+373) 79 025 999

Areas of activity of “First Audit International” LLC

- Audit of economic agents (general audit);
- Audit of insurance companies;
- Audit of financial statements prepared in accordance with IFRS;
- Performing duties of Censor;
- Organization, restoration, and bookkeeping in accordance with National Accounting Standards (NAS);
- Organization and bookkeeping in accordance with IFRS;
- Accounting expertise;
- Tax planning, calculation of mandatory budget payments, preparation of tax returns;
- Analysis of economic and financial activity;
- SWOT analysis;
- Consultancy and informational support on financial and tax legislation matters;
- Legal assistance in economic and financial matters;
- Management consulting;
- Investment management consulting, investment project analysis;
- Development and drafting of business plans;
- Other services requiring knowledge in accounting, auditing, or related disciplines.



**The CV of the company's
employees that can be
part of the audit team**

Sergiu Șoimu

Administrative Director, Doctor of Economic Sciences

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sergiu.soimu@fai.md

1. WORK EXPERIENCE

32 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – basic;

4. EDUCATION

1994: Academy of Economic Studies from Moldova, specialty „Accounting records, control and analysis of economic activity”, economist qualification, diploma: Series E, No. 008092;

2022: „Ștefan cel Mare” University from Suceava, doctoral program, specialty „Accounting. Audit. Economic Analysis”, diploma: Series J No. 0065373.

2023: Academy of Economic Studies from Moldova, doctoral program, specialty „Accounting. Audit. Economic Analysis”, certificate no. 076.

2025: Academy of Economic Studies of Moldova, doctoral program, Scientific title of Doctor in Economic Sciences, diploma: Series DR No. 0000480.

5. QUALIFICATION

2012: Certificate of continued skill improvement Dip IFR Rus;

2014: Certificate of Participation in the International Conference „ *New accounting regulations*”

2015: Certificate of Participation in the International Conference „*Compliance, transformation and performance in accounting, audit and economic analysis*”;

2016: Certificate of Participation in the International Conference „*The opportunities and challenges of accounting & audit profession: worldwide experience& solutions*”;

2017: Certificate of Participation in the International Conference „*The opportunities and challenges of accounting & audit profession: worldwide experience& solutions*”;

2018: Certificate of Participation in the course „*Professional continuous audit training*”

2019: Certificate of Participation in the International Conference „*Accounting and accounting education in the digital society*”;

2020: Certificate of Participation- „*Business and Modern Investments*”, 2020;

2021: Certificate of Participation in the course „*Professional continuous audit training*”

2021: Certificate of participation in the course „*Electronic access to scientific literature to support and promote the research and education system in Romania*”;

2022: Certificate of participation in the International Economic Conference „*Challenges and opportunities for sustainable development*”;

2021: Certificate of participation in the course „*Electronic access to scientific literature to support and promote the research and education system in Romania*”;

2022: Certificate of participation in the national session for student scientific communications „*European Economy - present and perspectives*”;



Sergiu Șoimu

Administrative Director

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2022: Certificate of Participation in the course „*Professional continuous audit training*”;

2023: Certificate of participation in the Continuous Professional Development Program of 40 academic hours „*Annual continuous professional training course for auditors*”;

2024: Certificate of participation in the 2nd international, online, scientific and practical student conference with the theme „*Administration and management in the functioning of the modern economy and society*” issued by Akademia Nauk Stosowanych Stefana Batorego,

2024: Creativity and Innovation Salons: European Exhibition of Creativity and Innovation "Euroinvent", Iasi, Romania, 2024 - Second Prize and Silver Medal;

2024: Certificate of participation in the Continuous Professional Development Program of 40 academic hours „*Annual continuous professional training course for auditors*”;

6. PROFESSIONAL CERTIFICATION

2006: Certificate of Auditor, Auditing for economic agents (general audits), issued by Attestation Board from the Ministry of Finance of Republic of Moldova;

2007: Certificate of qualification of auditor, Auditing for insurance companies, Qualification Board from the Ministry of Finance of the Republic of Moldova;

2013: ACCA Diploma in International Financial Reporting.

7. MEMBERSHIP

Full membership of the Association of Professional Accountants and Auditors of Moldova (ACAP)-member of International Federation of Accountants (IFAC);

Associate member of the Chamber of Professional Auditors of the Association of Auditors and Audit Companies from the Republic of Moldova (AFAM);

Tax and Legal Committee member The American Chamber of Commerce in Moldova (AMCHAM);

8. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

9. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Financial statements audit- coordination and organization of audit activity based on client's business features, going beyond purely accounting approach;

Financial statements- extensive assistance provided to customer's in writing financial statements in accordance with national and international accounting standards,

Consulting services - counseling the clients on specific technical and accounting problems.

Experience in audit sphere of small and medium business, NGO's sphere, projects-auditing and consulting services.

10. RELEVANT EXPERIENCE IN PROVIDING PROFESSIONAL SERVICES

Sector of public entities, sector of small and medium business, NGO's sector, investment funds sector-auditing and consulting services.

Corneliu Șoimu

Vice Administrative Director

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corneliu.soimu@fai.md

1. WORK EXPERIENCE

10 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native; Russian – fluent; English – fluent;

4. EDUCATION

2017: Bachelor's Degree in Economics, Faculty of Accounting, Academy of Economic Studies of Moldova Chisinau;

2021: Master Degree in Economics, Faculty of International Economic Relations, Academy of Economic Studies of Moldova, Chisinau;

2021: „Dunărea de jos” University of Galati, master's degree in economics and international affairs, with the specialization „Administration of international Euroregional affairs”,

5. QUALIFICATION

2018: Certificate of Participation in the course „*Cost production accounting and calculation of production cost and services cost*”, issued by ACAP (Association of Professional Accountants and Auditors from the Republic of Moldova);

2019: Certificate of participation in the course „*Typical mistakes in the accounting records of park residents for Information Technology*” issued by ACAP;

2021: Certificate of participation in the course „*Cost calculation and policy of the entity regarding sales prices*” issued by the Tax Monitor;

2024: Certificate of participation in the course „*Practices related to the preparation of financial statements and the main adjustments introduced in the Declaration regarding the income tax 2023. The particularities of the application of accounting and tax legislation in 2024*” issued by ACAP;

2024: Certificate for participating in the cycle of lessons and taking the tests „*Training in the field of International Financial Reporting Standards: Basic provisions, practical aspects*”, issued by ACAP.

2025: Certificate of participation in the 3-day modular course and acquisition of the necessary competencies to become a specialist in grant proposal writing and project management, organized by IDEP.

6. PROFESSIONAL CERTIFICATION

2024: Auditor's certificate, Auditor in the audit of economic agents (general audit), issued by the Auditor's Public Oversight Council;

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

8. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sector of small and medium enterprises, NGOs sphere projects - auditing and consulting services.

Experience in audit, sector of small and medium business, NGO's sphere, projects-auditing and consulting services;

9. RELEVANT EXPERIENCE IN PROVIDING PROFESSIONAL SERVICES

Sector of public entities, sector of small and medium business, NGO's sector, investment funds sector-auditing and consulting services.



Cristina Pașinschi

Deputy Head Of Department In Financial Field (Audit)

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1. WORK EXPERIENCE

17 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native; Russian – fluent; English – fluent;

4. EDUCATION

2008: Bachelor's Degree in Economics, Faculty of Corporate Finance and Accounting, Academy of Economic Studies of Moldova, Chisinau;

2010: Master Degree in Economic Sciences, Faculty of Accounting and Audit, Academy of Economic Studies of Moldova, Chisinau;

5. QUALIFICATION

2015: Certificate of Participation „*Professional continuous audit training for auditors*”;

2016: Certificate of Participation „*Professional continuous audit training*”;

2017: Certificate of Participation „*The opportunities and challenges of accounting & audit profession: worldwide experience & solutions*”;

2017: Certificate of Participation „*Professional continuous audit training*”;

2018: Certificate of Participation „*Professional continuous audit training*”;

2019: Certificate of Participation „*Professional continuous audit training*”;

2020: Certificate of Participation „*Professional continuous audit training*”;

2021: Certificate of Participation „*Professional continuous audit training*”;

2022: Certificate of Participation „*Professional continuous audit training*”;

2023: Certificate of participation in the seminar „*Peculiarities of accounting in non-commercial organizations and how to prepare financial statements and the Declaration regarding future tax for the year 2022*” issued by ACAP;

2023: Certificate of participation in the course „*Continuous professional training in the field of auditing*” issued by ACAP.

6. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills;

7. PROFESSIONAL CERTIFICATION

2014: Certificate of auditor, Auditing for economic agents (general audits), issued by Attestation Board from the Ministry of Finance of the Republic of Moldova;

8. MEMBERSHIP

Member of the Association of Professional Accountants and Auditors of Moldova (ACAP) – member of International Federation of Accountants (IFAC);

9. RELEVANT EXPERIENCE ON MARKET SEGMENTS.

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

The experience in the audit of the sector of small and medium enterprises, NGOs sphere.

Marianna Lungu

Head Of Department In The Financial Field (Audit)

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1. WORK EXPERIENCE

25 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native; Russian – fluent; English – medium;

4. EDUCATION

1998: Bachelor's Degree in Economic Sciences, Faculty of Accounting, Academy of Economic Sciences of Romania, Bucharest;

5. QUALIFICATION

2014: Certificate of Participation „*Implementation of new National Accounting Standards*”;

2016: Certificate of Participation „*Professional continuous audit training*”;

2017: Certificate of Participation „*Professional continuous audit training*”;

2018: Certificate of Participation „*Professional continuous audit training*”;

2019: Certificate of Participation „*Professional continuous audit training*”;

2020: Certificate of Participation „*Professional continuous audit training*”;

2021: Certificate of Participation „*Professional continuous audit training*”;

2022: Certificate of Participation „*Professional continuous audit training*”;

2022: Certificate of participation in the course „*Continuous professional training in the field of auditing*” issued by ACAP;

2023: Certificate of participation in the course „*Continuous professional training in the field of auditing*” issued by ACAP;

2024: Certificate of participation in the course „*Continuous professional training in the field of auditing*” issued by ACAP;

6. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

7. PROFESSIONAL CERTIFICATION

2002: Certificate of auditor, Auditing for economic agents (general audits), issued by Attestation Board from the Ministry of Finance of the Republic of Moldova;

8. MEMBERSHIP

Member of the Association of Professional Accountants and Auditors of Moldova (ACAP) – member of International Federation of Accountants (IFAC);

9. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services. The experience in the audit of the sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

Aneta Pavlicenco

Audit Trainee, Legal counsel in the field of labor relations

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1. WORK EXPERIENCE

4 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native;

Russian – medium;

English – medium;

4. EDUCATION

2019: Bachelor's Degree in Economics, Faculty of Accounting, Moldova State University, Chisinau;

2022: Master Degree in Law, Faculty of Law, Specialty - Business Law, Academy of Economic Studies of Moldova, Chisinau;

5. QUALIFICATION

2020: Certificate of Participation in the course „*Protection of personal data in video surveillance systems*”, issued by the Training Center in the Field of Labor Relations;

2021: Certificate of Participation in the course „*Compliance with labor legislation in the light of the latest amendments to the Labor Code and in the context of the COVID-19 pandemic*”, issued by ACAP;

2021: Certificate of Participation in the course „*Enforcement of labor law according to recent changes and in the current exceptional situation*”, issued by ACAP;

2022: Certificate of Participation in the course „*Time management in the activity of the accountant; practical vision and recommendations*”, issued by ACAP;

2023: Certificate of participation in the course „*Practical applications regarding the calculation and accounting of salary and allowances*” issued by ACAP;

2023: Certificate of participation in the course „*Changes in tax legislation 2023. Difficulties regarding application in practice*”, issued by ACAP;

2023: Certificate of participation in the course „*Synthesis of problematic aspects and practical recommendations in the implementation of the algorithm for the preparation of the Financial Statements and the Declaration regarding the income tax for 2022. Typical practical problems in the application of the linear method of fixed assets for tax purposes*” issued by ACAP, etc.

6. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

7. RELEVANT EXPERIENCE ON MARKET SEGMENTS.

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services. The experience in the audit of the sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.



Galina Bădicu

Certified auditor, Doctor of Economic Sciences

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1. WORK EXPERIENCE

30 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native; Russian – fluent; English – fluent; French – fluent;

4. EDUCATION

1989: College Degree in Accounting and Analysis of Economic Activity, Industrial Economic College, Chisinau;

1994: Bachelor's Degree in economics: Faculty of Accounting, Control and Analysis of Economic Activity in Industry, Academy of Economic Studies of Moldova, Chisinau;

2005: Bachelor's Degree in Economics Law, International Management Institute, Chisinau;

2014: Doctoral program in the field of „Accounting”, Specialty - Audit and analysis of economic activity, Academy of Economic Studies of Moldova, Chisinau;

5. QUALIFICATION

2018: Certificate of Participation in the course „Professional continuous audit training”;

2019: Certificate of Participation „New changes related to NAS and other accounting regulations”;

2021: Certificate of Participation „Attracting European funds to researches”;

2023: Certificate of participation in the conference „International Scientific Conference On Accounting” ISCA 2023 12th edition;

2023: Certificate of participation in the scientific-practical symposium, ed. 9th „Quality: realizing your competitive potential”;

2024: Creativity and Innovation Salons: European Exhibition of Creativity and Innovation „Euroinvent”, Iasi, Romania, 2024 - Second Prize and Silver Medal;

2024: Certificate for participating in the cycle of lessons and taking the tests „Training in the field of International Financial Reporting Standards: Basic provisions, practical aspects”, issued by ACAP.

6. PROFESSIONAL CERTIFICATION

2025: Auditor's certificate, Auditor in the audit of economic agents (general audit), issued by the Auditor's Public Oversight Council;

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

8. MEMBERSHIP

Member of the Association of Professional Accountants and Auditors of Moldova (ACAP) – member of International Federation of Accountants (IFAC);

9. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services. The experience in the audit of the sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

Victor Cojocaru

Deputy head of department in the financial field (audit)

(+373) 76 70-39-09

victor.cojocaru@fai.md



1. WORK EXPERIENCE

8 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native;

Russian – fluent;

English – medium;

4. EDUCATION

2019: Bachelor's Degree in Economics, Faculty of Accounting, Academy of Economic Studies of Moldova, Chisinau;

2021: Master Degree in Law, Faculty of Law, Specialty- Financial-Tax Law, Academy of Economic Studies of Moldova, Chisinau;

2021 – present: Academy of Economic Studies of Moldova, Chisinau, doctoral program in the field of „Accounting”, Specialty – Accounting Audit and Economic Analysis.

5. QUALIFICATION

2019: Certificate of Participation: „*Accounting Characteristics in tourism business*”: Judicial, Taxation and Accounting aspects, etc, 2019;

2019: Certificate of Participation: „*Typical errors in accounting evidence of IT-Parks*”;

2019: Certificate of Participation: „*Accounting Results, and the report system from the field of tourism*”, ACAP;

2020: Certificate of Participation: „*Accounting Characteristics in Non-Commercial Organizations*” in the context of changing the accounting legislation in 2020 ACAP;

2024: Certificate of participation in the 2nd international, online, scientific and practical student conference with the theme „*Administration and management in the functioning of the modern economy and society*” issued by Akademia Nauk Stosowanych Stefana Batorego;

2024: Creativity and Innovation Salons: European Exhibition of Creativity and Innovation "Euroinvent", Iasi, Romania, 2024 - Second Prize and Silver Medal;

6. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

7. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Sphere of small and medium enterprises, NGOs sphere, projects - auditing and consulting services.

Experience in audit, sphere of small and medium business, NGO's sector, projects-auditing and consulting services.

Brînzan Sergiu

Deputy Head Of Department In The Financial Field (Audit)

(+373) 79 885 290

sergiu.brinzan@fai.md



1. WORK EXPERIENCE

22 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native;

Russian – medium;

4. EDUCATION

1997-2001: Graduate in Economic Sciences: „Accounting and Audit” faculty, Agrarian University of the Republic of Moldova, diploma AL Series No. 0038199;

5. QUALIFICATION

2019: Certificate of participation in the course „*Practical recommendations and accounting treatments related to the new provisions implemented in the National Accounting Standards*” within the Continuous Professional Development Program;

2019: Certificate of participation in the course „*Typical mistakes in the accounting records of park residents for Information Technology*” issued by ATA Consult SRL;

2020: Certificate of participation in the course „*How to submit financial statements and the Income Tax Declaration for 2020. The particularities of the application of accounting and tax legislation in 2021*” issued by ACAP;

2020: Certificate of participation in the course „*E-commerce: legal, accounting and fiscal treatments*” issued by ACAP;

2021: Certificate of participation in the course „*Calculation of dividends - legal, accounting and fiscal aspects*” issued by ACAP;

6. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Audit and consulting services - in the public entity sector, the small and medium-sized enterprise sector, the NGO sector, the investment fund sector, advising clients on specific technical and accounting issues.

7. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.

Cucu Aurelia

Audit Trainee

+(373) 79 77 22 19

aurelia.cucu@fai.md

1. WORK EXPERIENCE

4 Years

2. NATIONALITY

Moldovan

3. LANGUAGE SKILLS

Romanian – native; Russian – fluent; French – fluent.

4. EDUCATION

2015-2019: National College of Commerce of ASEM, specialty „Accounting”;

2019-2022: Academy of Economic Studies of Moldova, specialty „Accounting”, diploma: Series ALII, No. 000216375;

2022-2024: Academy of Economic Studies of Moldova, specialty „Finance and accounting of the company”.

5. QUALIFICATION

2023: Certificate of participation in the course „Continuous Annual Professional Training Course for Auditors” issued by ACAP ;

2024: Certificate of participation in the course „Continuous Annual Professional Training Course for Auditors” issued by ACAP .

6. OTHER SKILLS

Computer (Word, Excel, PowerPoint), Presentation skills.;

7. RELEVANT EXPERIENCE ON MARKET SEGMENTS

Audit and consulting services - in the public entities sector, the small and medium-sized enterprise sector, the NGO sector, the investment fund sector, advising clients on specific technical and accounting issues.



ETHICS AND INDEPENDENCE DECLARATION

„First Audit International” LLC (“the Company”), represented by Mr. Sergiu Șoimu, Administrative Director, on behalf of the company and its employees, in the process of auditing the Individual Financial Statements of the **Public Institution “Organization for Entrepreneurship Development”** (hereinafter “the Entity”), being familiar with the ethical provisions of the Code of Ethics for Professional Accountants (IFAC), **hereby declare the following on our own responsibility:**

1. We will not knowingly be associated with reports, statements, communications, or other information that:
 - a) contain a statement that is materially false or misleading;
 - b) contain statements or information prepared negligently;
 - c) omit or conceal information that should be included, where such omission or concealment would be misleading.
2. We will remain objective in all related activities and will not compromise professional judgment due to bias, conflicts of interest, or undue influence from others.
3. We will maintain the necessary professional knowledge and skills to ensure competent professional services. We will act diligently in accordance with applicable technical and professional standards when providing professional services.
4. We will strictly observe the principle of confidentiality and commit to:
 - a) refrain from disclosing confidential information outside of **„First Audit International” LLC** and the **Public Institution „Organization for Entrepreneurship Development”** in connection with the services provided, unless authorized or required to do so by a legal or professional obligation;
 - b) refrain from using confidential information obtained during the audit engagement for personal advantage or the advantage of third parties.
5. We commit to complying with relevant laws and regulations and to avoiding any actions that we know, or should know, could discredit the audit profession. We will act with honesty and integrity, and we will not:
 - a) make exaggerated claims about the services we offer, the qualifications we hold, or the experience we have;
 - b) make disparaging or unfounded comparisons about the work performed by others.

6. We have no conflicts of interest in this context—neither the company, nor its employees, nor our first- and second-degree relatives—in relation to the Entity:
- a) we are not associated in any way with its assets or activities;
 - b) we do not hold shares and are not parties to any significant economic or financial contracts with the Entity;
 - c) we have not established and do not maintain business relationships with individuals responsible for the governance or management of the Entity; we are not involved in any litigation or disputes with the Entity.

Date: 09.06.2025

Administrative Director

„First Audit International” LLC

Sergiu ȘOIMU

STATEMENT ON OWN RESPONSIBILITY

Hereby, **„First Audit International” LLC** (the “Entity”), represented by Mr. Sergiu Șoimu, Administrative Director, both on behalf of the Entity and its employees, being aware of the ethical provisions of the Code of Ethics for Professional Accountants (IFAC), as well as the provisions of the Law on Audit of Financial Statements no. 271 of 15.12.2017, Article 21 "Independence and Guarantees of Independence", we declare under our own responsibility that the audit firm, as well as the auditors within the audit firm, have no affiliation relationships with the **Public Institution „Organization for Entrepreneurship Development”** and/or with the responsible persons of the entity, its founder, except for the State.

Date: 09.06.2025

Administrative Director

„First Audit International” LLC

Sergiu ȘOIMU

REPUBLICA



MOLDOVA

CERTIFICAT DE ÎNREGISTRARE

ÎNTEPRINDEREA MIXTĂ MOLDO-ENGLEZĂ
"FIRST AUDIT INTERNATIONAL" S.A.
ESTE ÎNREGISTRATĂ LA CAMERA ÎNREGISTRĂRII DE STAT

Numărul de identificare de stat - codul fiscal
1003600060677

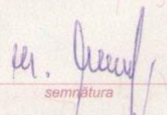
Data înregistrării

09.04.1996

Data eliberării

06.11.2006

Jinabai Mihail, registruator de stat
Funcția, numele, prenumele persoanei
care a eliberat certificatul


semnătura

MD 0058767



I.P. "AGENȚIA SERVICII PUBLICE"
Departamentul înregistrare și licențiere a unităților de
drept

Extras
din Registrul de stat al persoanelor juridice
nr. 176800 din 08.05.2025



Denumirea completă: **Societatea cu Răspundere Limitată "FIRST AUDIT INTERNATIONAL"**

Denumirea prescurtată: **"FIRST AUDIT INTERNATIONAL" S.R.L.**

Forma juridică de organizare: **Societate cu răspundere limitată**

Numărul de identificare de stat și codul fiscal: **1003600060677**

Data înregistrării de stat: **23.11.2022**

Sediu: **MD-2009, strada Mihail Kogălniceanu 61, ap. 7, mun. Chișinău, Republica Moldova**

Genurile de activitate:

- 1. Activități de contabilitate și audit financiar; consultanță în domeniul fiscal;**
- 2. Activități de consultanță pentru afaceri și management;**

Capitalul social: **120000 Lei**

Administrator(i): **ȘOIMU SERGIU**

Asociați:

- 1. ȘOIMU SERGIU, partea socială 115120 Lei, ce constituie 95.93%**
- 2. NICHITIN SERGHEI, partea socială 4880 Lei, ce constituie 4.07%**

Beneficiari efectivi: **ȘOIMU SERGIU**

Prezentul extras este eliberat în temeiul art. 34 al Legii nr.220/2007 privind înregistrarea de stat a persoanelor juridice și a întreprinzătorilor individuali și confirmă datele din Registrul de stat la data de 08.05.2025

Specialist coordonator

Ludmila Ciur

tel. 022-207-837

RECHIZITE BANCARE

„First Audit International” S.R.L

Adresa juridică	mun. Chișinău, str. M. Kogălniceanu 61, of. 7
Codul fiscal / TVA	1003600060677 / 0702022
Banca	BC „MAIB” Sucursala „Constantin Tănase”
BIC	AGRNMD2X493
Cod IBAN	MD73AG000000022511375633 – MDL
Adresa oficiu	Mun. Chișinău, bd. Moscovei, 15/7

Director Administrativ - **Sergiu Șoimu**

E-mail: sergiu.soimu@fai.md ; office@fai.md

Tel. 022 21-34-52, fax. 022 60-58-72

Mob.: +(373) 79405654;

EXTRAS DIN REGISTRUL PUBLIC AL AUDITORILOR - ultima actualizare 15.05.2025

Numărul individual al auditorului

Numele/prenumele auditorului

Denumirea entității de audit

„FIRST AUDIT INTERNATIONAL” SRL

Selectează

Numărul individual al auditorului	Numele / prenumele auditorului	Seria, numărul și data eliberării certificatului de calificare al auditorului	Date privind încetarea activității auditorului	Date privind suspendarea certificatului de calificare al auditorului	Date privind retragerea certificatului de calificare al auditorului	Denumirea, sediul, pagina web oficială, nr individual și nr de tel al entității de audit în care își desfășoară activ. auditorul
2504045	Bădicu Galina	A nr. 000044 din 22.04.2025				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 tel. 022605874 tel. 079405654 www.fai.md
0802009	Lungu Marianna	AG nr. 000009 din 08.02.2008				„FIRST AUDIT INTERNATIONAL” SRL nr.1902011 MD - 2068, mun. Chișinău, b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
1406062	Pașinschi Cristina	AG nr. 000021 din 24.06.2014				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD- 2068, mun. Chișinău b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
2404042	Șoimu Corneliu	A nr. 000031 din 16.04.2024				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD-2068, mun. Chișinău b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
0802119	Șoimu Sergiu	AG nr. 000119 din 08.02.2008 AA nr.000015 din 08.02.2008				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD-2068, mun. Chișinău b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md

EXTRAS DIN REGISTRUL PUBLIC AL AUDITORILOR - ultima actualizare 15.05.2025

Numărul individual al auditorului

Numele/prenumele auditorului

Denumirea entității de audit

„FIRST AUDIT INTERNATIONAL” SRL

Selectează

Numărul individual al auditorului	Numele / prenumele auditorului	Seria, numărul și data eliberării certificatului de calificare al auditorului	Date privind încetarea activității auditorului	Date privind suspendarea certificatului de calificare al auditorului	Date privind retragerea certificatului de calificare al auditorului	Denumirea, sediul, pagina web oficială, nr individual și nr de tel al entității de audit în care își desfășoară activ. auditorul
2504045	Bădicu Galina	A nr. 000044 din 22.04.2025				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 tel. 022605874 tel. 079405654 www.fai.md
0802009	Lungu Marianna	AG nr. 000009 din 08.02.2008				„FIRST AUDIT INTERNATIONAL” SRL nr.1902011 MD - 2068, mun. Chișinău, b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
1406062	Pașinschi Cristina	AG nr. 000021 din 24.06.2014				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD- 2068, mun. Chișinău b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
2404042	Șoimu Corneliu	A nr. 000031 din 16.04.2024				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD-2068, mun. Chișinău b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md
0802119	Șoimu Sergiu	AG nr. 000119 din 08.02.2008 AA nr.000015 din 08.02.2008				„FIRST AUDIT INTERNATIONAL” SRL nr. 1902011 MD-2068, mun. Chișinău b.d. Moscova, nr. 15/7, of. 202 tel. 022605872 tel. 079405654 www.fai.md

CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG Nr: 000119

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

Dlui(dnei) Soimu Sergiu
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 0802119

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG No: 000119

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

Mr.(Ms) Soimu Sergiu
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 0802119

Signature of holder _____

REPUBLICA
MINISTERUL FINANTELOR



MOLDOVA
AL REPUBLICII MOLDOVA

CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AA Nr: 000015

În baza deciziei Comisiei de certificare din
„19” decembrie 2007 (proces-verbal nr. 10)

Dlui(dnei) Șaimu Sergiu
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul
companiilor de asigurare**



Președintele
Comisiei de certificare

[Signature]
semnătura

Secretarul
Comisiei de certificare

[Signature]
semnătura

Eliberat la „08” februarie 2008

Nr. de înregistrare 000295

Semnătura titularului [Signature]

REPUBLIC OF MOLDOVA
MINISTRY OF FINANCE

CERTIFICATE
OF AUDIT QUALIFICATION

Series AA No: 000015

According to the decision of the Examination Commission of
„19” december 2007 (report no 10)

Mr.(Ms) Șaimu Sergiu
First name, last name

Has been awarded the degree of **Auditor for assurance
company**

President
of Examination Commission

[Signature]
signature

Secretary
of Examination Commission

[Signature]
signature

Issued on „08” february 2008

Registration no 0802015

Signature of holder _____



CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria **AG**

Nr: **000009**

În baza deciziei Comisiei de certificare din
„28” *noiembrie* 20 *08* (proces-verbal nr. *4*)

Dlui(dnei) *Lungu Marianna*
numele și prenumele titularului

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



Președinte
Comisiei de certificare

[Signature]
semnătura

Secretar
Comisiei de certificare

[Signature]
semnătura

Eliberat la „08” *februarie* 20 *08*

Nr. de înregistrare *0002009*

Semnătura titularului *[Signature]*

CERTIFICATE
OF AUDIT QUALIFICATION

Series **AG**

No : **000009**

According to the decision of the Examination Commission of
„28” *November* 20 *08* (report no. *4*)

Mr.(Ms) *Lungu Marianna*
First name, last name

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

President
of Examination Commission

signature

Secretary
of Examination Commission

signature

Issued on „08” *february* 20 *08*

Registration no *0002009*

Signature of holder *[Signature]*



CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG

Nr: 000021

În baza deciziei Comisiei de certificare din
„23” iunie 20 14 (proces-verbal nr. 9)

Dlui(dnei) Pasinschi Cristina
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 „24” iunie 20 14

Nr. de înregistrare 1406062

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG

No : 000021

According to the decision of the Examination Commission of
„23” june 20 14 (report no. 9)

Mr.(Ms) Pasinschi Cristina
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 „24” june 20 14

Registration no 1406062

Signature of holder [Signature]



REPUBLICA MOLDOVA
Consiliul de Supraveghere Publică a Auditului

CERTIFICAT
DE CALIFICARE AL AUDITORULUI

Seria A Nr: 000031

În baza deciziei Comisiei de certificare din
„11” aprilie 2024 (proces-verbal nr. 4)

Dlui(dnei) Jaime Cornelii
(numele și prenumele titularului)

I se conferă calificarea **Auditor**



Președintele
Comisiei de certificare

H. Boci
(semnătura)

Secretarul
Comisiei de certificare

Codreanu
(semnătura)

Eliberat la „16” aprilie 2024

Nr. individual al auditorului 2404042
Semnătura titularului Jaime



REPUBLIC OF MOLDOVA
Council for Public Oversight of Audits

CERTIFICATE
OF AUDIT QUALIFICATION

Series A No: 000031

According to the decision of the Examination Commission of
„11” april 2024 (report no 4)

Mr.(ms) Jaime Cornelii
First name, last name

Has been awarded the degree of **Auditor**

President
of Examination Commission

H. Boci
(Signature)

Secretary
of Examination Commission

Codreanu
(Signature)

Issued on „16” april 2024

The individual number of the auditor 2404042
Signature of holder Jaime



REPUBLICA MOLDOVA
Consiliul de Supraveghere Publică a Auditului

CERTIFICAT
DE CALIFICARE AL AUDITORULUI

Seria A Nr: 000044

În baza deciziei Comisiei de certificare din
„10” aprilie 2025 (proces-verbal nr. 4)

Dlui(dnei) Bădicu Yalina
(numele și prenumele titularului)

I se conferă calificarea **Auditor**



Președintele
Comisiei de certificare A. Bădicu
(semnătura)

Secretarul
Comisiei de certificare Codreanu
(semnătura)

Eliberat la „22” aprilie 2025

Nr. individual al auditorului 2504045
Semnătura titularului [Signature]



REPUBLIC OF MOLDOVA
Council for Public Oversight of Audits

CERTIFICATE
OF AUDIT QUALIFICATION

Series A No: 000044

According to the decision of the Examination Commission of
„10” april 2025 (report no 4)

Mr.(ms) Bădicu Yalina
First name, last name

Has been awarded the degree of **Auditor**

President
of Examination Commission A. Bădicu
(Signature)

Secretary
of Examination Commission Codreanu
(Signature)

Issued on „22” april 2025

The individual number of the auditor 2504045
Signature of holder [Signature]

REPUBLICA MOLDOVA
Ministerul Educației și Cercetării

DIPLOMĂ

DE DOCTOR

Studii superioare de doctorat
(nivelul 8 CNCRM)

ȘOIMU SERGIU

numărul de identificare 0971807546566

înmatriculat la studii în anul 2019,

Instituția organizatoare de studii superioare de doctorat **Academia de Studii
Economice din Moldova**

conferă **Titlul științific de Doctor în Științe economice**

Domeniul științific **Științe sociale și economice**

urmare a susținerii tezei de doctorat cu titlul **Creșterea performanței
auditului situațiilor financiare în contextul globalizării**

și în baza deciziei autorității naționale abilitate pentru confirmarea

titlurilor științifice nr. 4 din 20.12.2024

calificativul obținut **Foarte bine**

mențiunea **Magna cum laude**

Data susținerii tezei de doctorat 25.10.2024



Președintele Comisiei de susținere
publica a tezei de doctorat

Rector

Mihaila Svetlana
Stratan Alexandru

Eliberată la 31.07.25

Nr. de înregistrare 824010201349 Semnătura titularului _____



REPUBLIC OF MOLDOVA
Ministry of Education and Research

DIPLOMA

OF DOCTOR'S DEGREE

Doctoral studies
(NQFRM level 8)

ȘOIMU SERGIU

personal code 0971807546566

admitted for studies in 2019,

Institution authorised to organise Doctoral Programmes **Academy of
Economic Studies of Moldova**

confers the **Scientific Title of Doctor of Economic Sciences**

Scientific Field **Social and Economic Sciences**

following the successful defence of the doctoral thesis entitled **Enhancing the
performance of financial statement in the context of globalization**

based on the decision issued by the national authority empowered to

confirm scientific titles No. 4 of 20.12.2024

Grade awarded **Very good**

Latin honor **Magna cum laude**

Defended on 25.10.2024



President of the Committee for public
defence of the doctoral thesis

Rektor

Mihaila Svetlana
Stratan Alexandru

Issued on 31.07.25

Registration No 824010201349 Signature of Holder _____

DR 0000480





ACCA

Diploma in International Financial Reporting

Диплом по Международной
Финансовой Отчетности
(ДПИФР на русском языке)

This is to certify that
Настоящим подтверждаем, что

Sergiu Soimu
Серджиу Шойму

has been awarded the ACCA Diploma in International Financial Reporting
награжден(а) Дипломом ACCA по Международной Финансовой Отчетности
(на русском языке)

December 2013/ декабрь 2013



Alan Hatfield
director – learning

Association of Chartered Certified Accountants

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.
Сертификат является собственностью ACCA и ни при каких обстоятельствах не должен подвергаться копированию.

ACCA retains the right to demand the return of this certificate at any time and without giving reason.
ACCA сохраняет за собой право потребовать возвращения сертификата в любое время и без объяснения причин.

CERTIFICATE NUMBER
НОМЕР СЕРТИФИКАТА
1816719

Bădicu Galina

Member of ACAP

Nume complet: Badanau Natalia Mihail

Asociat

Nr bilet de membru: 1662

Nume complet: Bădicu Galina Mihail

Asociat

Nr bilet de membru: 1356

Nume complet: Balan Igor Mihail

Plenipotentiar

Nr bilet de membru: 1515

Alte certificate: Doctor in stiinta

Organizația: Universitatea Liberă Internațională din Moldova

Funcția: Șef-catedra „Business și Administrare, Relații Economice Internaționale și Turism”

Adresa: 52 Vlaicu Parcalab street, Chisinau, MD-2012 Republic of Moldova

CERTIFICAT

Seria CA

Nr. 0046

*Prin Decizia Consiliului de Directori al Asociației Contabililor
și Auditorilor Profesioniști din Republica Moldova
nr. 02 din 27 Martie 2015*

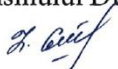
persoanei juridice

I.M. "First Audit International" S.A.

se atribuie statutul de
membru al ACAP RM

Președintele Consiliului Director ACAP RM

Lilia Grigori



Directorul Executiv ACAP RM

Marina Șelaru



International
Federation
of Accountants



F I D E F

FÉDÉRATION INTERNATIONALE
DES EXPERTS-COMPTABLES FRANCOPHONES

ЕВРАЗИЙСКИЙ
СОВЕТ
СЕРТИФИЦИРОВАННЫХ
БУХГАЛТЕРОВ И
АУДИТОРОВ



EURASIAN
COUNCIL OF
CERTIFIED
ACCOUNTANTS AND
AUDITORS



Asociația Patronală

“Camera Consultanților Fiscali din Moldova”

Înregistrată la ASP la 26.10.2023 Nr. 1023620008154

CERTIFICAT

de atribuire a statutului de

MEMBRU CANDIDAT

Prezentul certificat confirmă înscrierea

Entității **S.R.L. FIRST AUDIT INTERNATIONAL IDNO 1003600060677**

ca membru **CANDIDAT** cu nr. **4**

în registrul unic al **Camerei Consultanților Fiscali din Moldova**

*Eliberat la 13 decembrie 2023, în temeiul hotărârii Consiliului de administrare al
Camerei Consultanților Fiscali din Moldova.*

Președinte
Camera Consultanților Fiscali din Moldova



Ilie
NEVMERJIȚCHI

Învestește cu puteri depline prevăzute de Statutul Camerei Consultanților Fiscali din Moldova și Regulamentul cu privire la atribuirea statutului de membru candidat și membru activ, aprobat prin Hotărârea Consiliului administrativ al CCF, Procesul verbal al nr. 2 din data de 21.11.2023

REPUBLICA MOLDOVA
CHIȘINĂU

First Audit International
Bd. Moscova 15/7, of.201-203
Chişinău, Bulevardul Moscova 15/7,
MD-2068, Chişinău, Moldavie

JPA INTERNATIONAL NETWORK

To whom it may concern,

I, the undersigned, Hervé Puteaux, Chief Executive Officer of JPA International, hereby attest that the company **First Audit International** is a member of JPA International Network in Moldova since 29th of April 2025.

This acts as legal document.

Paris, Monday, 26 May 2025

Hervé Puteaux
Chief Executive Officer
of JPA International



JPA INTERNATIONAL
Société d'Expertise Comptable
7 Rue Galilée - 75116 PARIS
SA au capital de 69 300 €
SIRET : 349 143 255 00025
N° de TVA : FR 12 349 143 255
Tél : + 33 (0) 1 49 52 43 00

**Asociația Contabililor și Auditorilor Profesioniști
din Republica Moldova**

CARNET DE MEMBRU Nr. 1139



Numele

Soimer

Prenumele

Sergiu

Patronimicul

Dumitru

Categoria de membru

Identificator

Data eliberării

13.10.08.

Director Executiv

M. Zelaru



THE AMERICAN CHAMBER OF COMMERCE IN MOLDOVA

First Audit International

*is a Member in good standing
of the American Chamber of
Commerce in Moldova*



Date

October 10, 2008


John Maxemchuk
President

Seria/Numărul

RCGAF/24-3297

La contractul nr. **RCGAF/24-3297** din **16/12/2024** de asigurare a răspunderii civile generale a auditorilor

ASIGURĂTOR:

C.A. "GENERAL ASIGURĂRI" S.A

Adresa și datele de contact:

*mun. Chișinău, str. Al. Puskin, 47/5, IDNO 1016600035165
Tel. 022 78 38 00, fax 022 78 38 01, E-mail: office@general.md*

CONTRACTANT/ASIGURAT:

**ÎNȚREPRINDEREA MIXTĂ MOLDO-ENGLEZĂ
FIRST AUDIT INTERNATIONAL S.A.**

COD FISCAL

1003600060677

Administrator

Șoimu Sergiu

Adresa juridică:

mun. Chișinău, sec. Centru, str. Kogălniceanu Mihail, 61, ap. 7

OBIECTUL ASIGURAT:

Asigurarea răspunderii Asiguratului față de persoanele terțe, în ordinea stabilită prin lege, cu privire la paguba produsă, care reiese din activitatea desfășurată de Asigurat – prestarea serviciilor de audit

ACOPERIRE TERITORIALĂ:

REPUBLICA MOLDOVA

SUMA ASIGURATĂ TOTALĂ:

8.200.000,00 MDL

LIMITA DE RĂSPUNDERE

PER CAZ:

1.000.000,00 MDL

PRIMA DE ASIGURARE TOTALĂ:

**FIRST AUDIT INTERNATIONAL S.A.
23.000,00 MDL**

TERMENUL ȘI LOCUL DE PLATĂ:

În numerar sau prin virament până la data de **17/12/2024** în contul Asiguratorului

VALABILITATEA DE ASIGURARE:

12 luni de începerea termenului de asigurare
din ora 00.00 **17/12/2024** până la ora 24.00, **16/12/2025** din

GRUPUL DE RISCURI ASIGURATE

Compensarea materială a pagubelor, pe care clienții au suportat-o din cauza erorii comise în mod neintenționat de către Asigurat în procesul exercitării atribuțiilor sale profesionale în decursul termenului de valabilitate a contractului de asigurare

FRANȘIZA:

15 000 MDL pentru fiecare caz de asigurare în parte

BENEFICIAR:

Clienții Asiguratului, cu care acesta are încheiate contracte de prestări a serviciilor de audit

DATA ELIBERĂRII POLIȚEI

16/12/2024

Reprezentantul Asiguratorului





MD-2005, mun. Chișinău, str. Mitropolit Gavriil Bănulescu - Bodoni, 57/1, of. 414 – 418
www.cspa.md, tel: 0 (22) 66-75-49, 66-75-91, mail: cspa@cspa.md.

Nr. 99 din 13.06.2024

„FIRST AUDIT INTERNATIONAL” SRL

MD- 2068, mun. Chișinău
bd. Moscova, nr. 15/7, of. 202
office@fai.md

Instituția Publică „Consiliul de supraveghere publică a auditului”, referitor la solicitarea dvs. din 12.06.2024 comunică următoarele.

Potrivit art.42 alin.(1) al Legii privind auditul situațiilor financiare nr.271/2017, Consiliul utilizează sisteme eficiente de investigații și măsuri disciplinare pentru a detecta, a corecta și a preveni efectuarea necorespunzătoare a auditului și, în conformitate cu alin.(2) și (3), aplică măsuri disciplinare auditorilor și entităților de audit.

Informația privind măsurile disciplinare aplicate auditorilor și entităților de audit este publicată pe pagina web oficială a Consiliului - <http://cspa.md/>.

Totodată, comunicăm că entitatea de audit „FIRST AUDIT INTERNATIONAL” SRL, precum și auditorii din cadrul entității de audit, nu au avut aplicate măsuri disciplinare în procesul efectuării auditului până în prezent.

Termenul de valabilitate al prezentei confirmări este de 90 zile de la data emiterii.

Director executiv

Digitally signed by Grumeza Dumitru
Date: 2024.06.13 10:14:59 EEST
Reason: MoldSign Signature
Location: Moldova



Dumitru GRUMEZA

Nr. 51 din 09.02.2023

SCRISOARE DE RECOMANDARE

Prin prezenta, AO CONCORDIA.Proiecte Sociale adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **“First Audit International” SRL**

Pe parcursul perioadei 2021-2022, în urma colaborării cu “First Audit International” SRL, dorim să menționăm faptul că compania de audit a dat dovada de multă experiență și a ținut cont de toate cerințele și aspectele caracteristice organizației noastre aferente activității de audit desfășurate.

Reieșind din experiența noastră, avem convingerea că “First Audit International” SRL reprezintă o entitate de succes, un partener profesionist și de încredere, fapt pentru care o recomandăm pentru orice companie care are nevoie de servicii calitative de audit.

Administrator

Baltă Tatiana

Administrator

Matas Viorica



Ex: Veronica Burlac
tel: 060455506

**FEE-NORD**

Furnizarea Energiei Electrice Nord

S.A. "Furnizarea Energiei Electrice Nord" Bălți

Ministerul Economiei al Republicii Moldova

MD-3100, mun. Bălți, str. Strii, 17 „a”

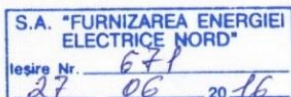
IBAN MD34VI022240100000046MDL

BCA "Victoriabank" Filiala nr.1 mun. Bălți

Codul băncii VICMD2X740

Cod fiscal 1015602003305

Cod TVA 1202778



Scrisoare de Recomandare

Societatea pe Acțiuni „Furnizarea Energiei Electrice Nord” S.A. adresează această scrisoare de recomandare pentru a prezenta Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A. („Compania”), care a fost aleasă în calitate de executor al auditului situațiilor financiare a societății noastre pentru anul 2015.

Pe parcursul efectuării auditului, Compania s-a dovedit a fi un partener profesionist care a ținut cont de toate cerințele și doleanțele noastre aferente activității de audit desfășurate.

Prin experiența noastră comună, avem convingerea că Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A. reprezintă o entitate de succes și un partener de încredere, fapt pentru care o recomandăm celor interesați în colaborarea cu firme care practică servicii de audit de înaltă calitate.

Director general

S.A FEE-NORD



Moldovan V

Executor: Grajdianu V
tel. 078850005



SCRISOARE DE RECOMANDARE

Prin prezenta, Centrul pentru Jurnalism Independent (CJI), emite această scrisoare de recomandare în atenția celor interesați de serviciile de audit ale entității First Audit International S.R.L.

CJI a colaborat cu First Audit International S.R.L. în perioada 2022–2024, în cadrul mai multor misiuni de audit financiar. Echipa de auditori a demonstrat un înalt nivel de competență profesională, respectând cu rigurozitate standardele internaționale de audit (ISA), precum și principiile de transparență, etică și responsabilitate în exercitarea atribuțiilor. Recomandările auditorilor au contribuit la îmbunătățirea semnificativă a proceselor noastre interne de raportare financiară și conformitate fiscală.

Având în vedere cele menționate, recomandăm cu încredere entitatea First Audit International S.R.L. tuturor organizațiilor care doresc servicii de audit financiar de calitate, desfășurate cu integritate și responsabilitate. Suntem încrezători că experiența și profesionalismul echipei First Audit International S.R.L. vor aduce valoare adăugată oricărui partener cu care vor colabora.

Data: 15.05.2025

Nadejda Gogu

Directoare executivă





N 02-433 din 10 august 2020

SCRISOARE DE RECOMANDARE

Prin prezenta îmi exprim aprecierea față de colaborarea societății noastre „SANFARM-PRIM” S.A. cu Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A.

Pe parcursul celor 7 ani de cooperare, „First Audit International” S.A. a dat dovadă de experiență și profesionalism, oferindu-ne servicii de audit de calitate.

În consecință, recomand Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A., ca fiind partener profesionist, corect și de încredere pentru orice companie, care are nevoie de servicii calitative de audit.

Director General



Stefan Harea
Ștefan Harea

Cod fiscal 1002600039072
IBAN MD50CM000225104980142444
la BC "COMERȚBANK" SA, or. Chișinău,
codul băncii CMTBMD2X

Reg.No.1002600039072
IBAN MD50CM000225104980142444
CB "COMERȚBANK" JSC, Chisinau,
SWIFT CMTBMD2X

În atenția persoanelor interesate

**AMNESTY
INTERNATIONAL**



AMNESTY INTERNATIONAL MOLDOVA

Asociația Obștească

Numărul de înregistrare: 002189 Codul fiscal: 1010620000639

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Scrisoare de recomandare

Asociația obștească Amnesty International Moldova (AIM), adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale companiei First Audit Audit International (FAI).

FAI a fost contractată de către AIM, în rezultatul unui tender pentru a efectua auditul câtorva proiecte diferite, gestionate de organizație. Compania FAI, a demonstrat profesionalism, prin respectarea cerințelor indicate în contract pe de o parte, iar pe de altă parte prezentând un raport și management letter conform standardelor internaționale, inclusiv în limbile română și engleză.

Recomandăm cu toată certitudinea compania FAI, ca partener de încredere, punctual și profesionist.

Cristina Pereteatcu

Director executiv





Proiect **Viață Sănătoasă**

Reducerea poverii bolilor netransmisibile

Scrisoare de recomandare

Din numele Fundației Filiala din Republica Moldova a Fundației “CRED – Centrul Româno-Elvețian pentru dezvoltarea sistemului de sănătate” din România, îmi exprim aprecierea privind colaborarea noastră cu Înreprinderea Mixtă Moldo-Engleză „First Audit International” S.A.

Am ales să colaborăm cu societatea de audit „First Audit International” S.A. în calitate de furnizor de servicii de audit pentru proiectul „Reducerea poverii bolilor netransmisibile”. Încă de la început, am apreciat profesionalismul, eficiența și promptitudinea de care a dat dovadă echipa de auditori. De asemenea, am apreciat calitatea serviciilor prestate în acord cu cerințele legale, termenii stabiliți și exigențele noastre. Pe parcursul desfășurării lucrărilor am avut parte de o bună comunicare cu membrii echipei, primind, de fiecare dată, răspunsuri prompte și suport în alegerea celor mai bune opțiuni și soluții pentru solicitările noastre punctuale legate de serviciile de audit.

În concluzie, recomand Înreprinderea Mixtă Moldo-Engleză „First Audit International” S.A., ca fiind un partener profesionist și de încredere, și apreciez calitatea serviciilor și flexibilitatea soluțiilor oferite.



Președinte

Ala Curteanu



Comitetul Unit Americano-Evreiesc de Distribuie din Republica Moldova

Data: 10.08.2020

Nr. XI/VIII - 20

Comitetul Unit Americano-Evreiesc de Distribuie din Moldova colabora cu Moldo-anglicanul companie "First Audit International" S.A. □ 2017 an. Lunga colaborare, pe destul de complicat i uneori neobiinute probleme, ne permite s formim o opinie asupra auditului companiei.

Pe durata a toat duratei colabora compania "First Audit International" recomandat s se ca responsabil partener, care realizeaz toate angajamentele pe termen i cu un nivel de calitate.

Specialistii auditului companiei au un nivel ridicat de pregatire, cunoscutele cunoscutele contabile i fiscale n diferite activiti, n special n activiti publice organizatii.

Auditul a fost realizat pe un nivel ridicat i n termenii stabiliti.

Exprim mla certitudine n ceea ce privete colabora care va fi fructuoas i n viitor.

Director



Bolboceanu Ala

Penny Blumenstein, PRESIDENT . Alan H. Gill, EXECUTIVE VICE PRESIDENT & CEO

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JDC receives its funds primarily from American Jewry through the Jewish Federations in partnership with The Jewish Federations of North America (JFNA). JDC also receives significant funding from The Harry and Jeanette Weinberg Foundation, World Jewish Relief (UK), UIA Federations Canada, the International Fellowship of Christians and Jews, and the Maurice and Vivienne Wohl Charitable Foundation.

Nr. 244 din 13.08.2010

SCRISOARE DE RECOMANDARE

Prin prezenta, **A.O. Concordia. Proiecte Sociale** adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **Întreprinderii Mixte Moldo-Engleze "First Audit International" S.A.**

Pe parcursul perioadei 2019-2020, în urma colabărării cu Î.M. "First Audit International" S.A., dorim să menționăm faptul că compania de audit a dat dovadă de multă experiență și a ținut cont de toate cerințele și aspectele caracteristice organizației noastre aferente activității de audit desfășurate.

Prin experiența noastră, avem convingerea că Î.M. "First Audit International" S.A. reprezintă o entitate de succes, un partener profesionist și de încredere, fapt pentru care o recomandăm pentru orice companie care are nevoie de servicii calitative de audit.

Director Executiv

Baltă Tatiana

Director Executiv

Matas Viorica



Asociația Obștească "Concordia. Proiecte Sociale"

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AL REPUBLICII MOLDOVA
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МИНИСТЕРСТВО ЗДРАВООХРАНЕНИЯ,
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РЕСПУБЛИКИ МОЛДОВА
ПУБЛИЧНОЕ МЕДИКО-САНИТАРНОЕ
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18-18 nr. 1129

La nr. din 07.08.20

SCRISOARE DE RECOMANDARE

IMSP AMT Râșcani își exprimă aprecierea față de colaborarea cu Î.M. “First Audit International” S.A. pe parcursul anului 2019 și 2020.

Dorim să menționăm că echipa Î.M. “First Audit International” S.A. a prestat servicii de audit calitative și a ținut cont de toate solicitările noastre vizavi de verificările efectuate.

Prin experiența noastră, recomandăm serviciile echipei Î.M. “First Audit International” S.A. tuturor firmelor interesate.

Director



V. Pîslaru



MINISTERUL CULTURII AL REPUBLICII MOLDOVA

Întreprinderea de Stat Combinatul Poligrafic din Chișinău

str. Mitropolit Petru Movilă, 35. mun. Chișinău MD-2004. Republica Moldova
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numărul de identificare de stat 1002600002449

Combinatul



Poligrafic

nr. 184 din 21 iunie 2016

mun. Chișinău

ref. nr. _____

SCRISOARE DE RECOMANDARE

Ne face plăcere să oferim prezenta Scrisoare de recomandare ca urmare a unei colaborări, pe care am avut-o cu Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A.

Cunoștințele și experiența colaboratorilor „First Audit International” S.A. în domeniu fac din ei un candidat foarte bun în furnizarea de servicii de audit către companii din cele mai diverse domenii.

Având în vedere experiența pe care Î.S. „Combinatul Poligrafic din Chișinău” a avut-o cu Întreprinderea Mixtă Moldo-Engleză „First Audit International” S.A., ne face o deosebită plăcere să recomandăm ca fiind un furnizor de servicii profesionale.

Valentina Bilan,

Director



**IDNO 1010620005483, adresa poștală: Chișinău, str. Valicu Pîrcălab 27/1,
tel. 022996162, office@ecocontact.md**

Asociația Obștească EcoContact este organizație înregistrată în Republica Moldova și are drept misiune susținerea îmbunătățirii calității mediului și a parteneriatului privind dezvoltarea durabilă a comunităților din Republica Moldova, contribuind astfel la formarea unei societăți responsabile în vederea asigurării unui mediu favorabil pentru generația prezentă și viitoare. În același context, EcoContact este implicat activ în dezvoltarea și punerea în aplicare a legislației și politicilor de mediu prin acordarea suportului în soluționarea problemelor de mediu în mod participativ.

6 August, 2020

SCRISOARE DE RECOMANDARE

Prin prezenta, Asociația Obștească EcoContact adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **Întreprinderii Mixte Moldo-Engleze "First Audit International" S.A.**

Pe parcursul anilor 2019 și 2020, Î.M. "First Audit International" S.A. a realizat câteva verificări financiare atât pe organizație, cât și pe proiecte separate, dând dovadă de experiență, profesionalism și a dus cont de toate cerințele noastre aferente activității de audit desfășurate. Procesul de verificare și de lucru bazându-l pe standardele naționale și internaționale oferind o credibilitate față de rezultatele auditului.

Prin experiența noastră, avem convingerea că Î.M. "First Audit International" S.A. reprezintă o entitate de succes, un partener de încredere și corect în activitatea sa, fapt pentru care o recomandăm oricărei companii ce are nevoie de servicii calitative de audit.

Director Executiv



Dr., Iordanca-Rodica Iordanov

NGO "EcoContact" is environmental public association, registered in the Republic of Moldova. The mission is to support environmental quality and sustainable development of communities in Moldova, thus contributing in formation of a responsible society to ensure a favorable environment for the present and next generation. EcoContact Association is actively involved in the processes of elaboration and implementation of environmental law and policy, in researching and piloting of best practices. It is closely working with public on information, knowledge exchange and public participation in environmental decision making.

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A.O. "ДРУМУРЬ ЕДИНЕЦ"

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Chișinău, 25 mai 2020

SCRISOARE DE RECOMANDARE

Prin prezenta, **Societatea pe Acțiuni "Drumuri Edineț"** adresează această scrisoare de recomandare în atenția persoanelor interesate de serviciile de audit ale **Întreprinderii Mixte Moldo-Engleze "First Audit International" S.A.**

Pe parcursul efectuării auditului, Î.M. "First Audit International" S.A. a dat dovadă de experiență și a dus cont de toate cerințele noastre aferente activității de audit desfășurate.

Prin experiența noastră, avem convingerea că Î.M. "First Audit International" S.A. reprezintă o entitate de succes, un partener profesionist și de încredere, fapt pentru care o recomandăm pentru orice companie care are nevoie de servicii calitative de audit.



Director societăți

Ursache Vsevolod