

I.P. "AGENȚIA SERVICII PUBLICE"

Departamentul înregistrare și licențiere a unităților de drept

**Extras
din Registrul de stat al persoanelor juridice
nr. 128182 din 09.02.2024**



Denumirea completă: **Societatea cu Răspundere Limitată "MOORE STEPHENS KSC"**

Denumirea prescurtată: **"MOORE STEPHENS KSC" S.R.L.**

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

Numărul de identificare de stat și codul fiscal: **1004600066436**

Data înregistrării de stat: **02.11.1999**

Sediu: **MD-2012, strada Vlaicu Pârcălab 63, mun. Chișinău, Republica Moldova**

Genurile de activitate:

1. Activități de contabilitate și audit financiar; consultanță în domeniul fiscal;

Capitalul social: **5400 Lei**

Administrator(i): **KOUTSOYIANNIS MAMAS, BENDERSCHI VASILE**

Asociați:

1. MOORE STEPHENS KSC ASSURANCE SRL, partea socială 5400 Lei, ce constituie 100%

Beneficiari efectivi: **IORDACHE IULIA, KOUTSOYIANNIS MAMAS**

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 09.02.2024

Specialist coordonator

Victoria Burcovschi

tel. 022-207862

CERTIFICAT
privind lipsa sau existența restanțelor față de bugetul public național

Nr.
№ A2404405

din
от 17.04.2024

1. Destinația / Назначение

Pentru proceduri de achiziții publice

2. Date despre contribuabil / Информация о налогоплательщике

Denumirea Наименование	Codul fiscal / Numărul de identificare Фискальный код / Идентификационный номер
MOORE STEPHENS KSC S.R.L.	1004600066436
Adresa sediului de bază (strada, numărul) Адрес основного месторасположения (улица, номер)	Codul - Denumirea localității Код - Наименование населенного пункта
Vlaicu Parcalab nr.63	0130-SEC.CENTRU


3. Atestarea lipsei sau existenței restanțelor conform datelor Sistemului Informațional Automatizat /

Подтверждение отсутствия или наличия недоимки согласно данных Информационной автоматизированной системы

La data emiterii prezentului certificat restanța față de bugetul public național constituie/ На дату выдачи данной справки недоимка перед национальным публичным бюджетом составляет:
0,00 lei/лей.

4. Valabil până la / Действителен до 02.05.2024

5. Autentificarea Serviciului Fiscal de Stat / Подтверждение Государственной налоговой службы

Șef Direcție Funcția/Должность	Digitally signed by Iasinschi Veronica Date: 2024.04.17 14:03:55 EEST Reason: MoldSign Signature Location: Moldova		Veronica IASINSCHI Numele și prenumele/Фамилия и имя
L.Ș/ М.П.			
Executor: Galina CHIRUNET Numele și prenumele/Фамилия и имя			

Este extras din Sistemul Informațional al SFS SIA „Contul curent al contribuabilului”// 17.04.2024 ora 7:56:24
cu aplicarea prevederilor pct. 82-83 Ordin IFPS nr.400 din 14.03.2014 (Monitorul Oficial 72-77/399, 28.03.2014)

[NOTA \(354,81\)](#)

CJAD-24-043040

11.04.2024

Verificarea datelor documentului
electronic poate fi realizată
prin scanarea QR codului.



IDNO: 1004600066436

CERTIFICAT DE CAZIER JUDICIAR

Persoana juridică identificată prin IDNO 1004600066436 nu este înscrisă în Registrul informației criminalistice și criminologice al Republicii Moldova.

Digitally signed by Dorogoi Aurelia
Date: 2024.04.11 16:26:27 EEST
Reason: MoldSign Signature
Location: Moldova



Aurelia Dorogoi

Termenul de prescripție al actului juridic este de 3 luni din data eliberării.

CONFIDENȚIAL

ATENȚIE! Date cu caracter personal prelucrate în conformitate cu prevederile Legii Nr. 133 din 8 iulie 2011



STI01240411132201496

CERTIFICAT

DE ÎNREGISTRARE A SUBIECTULUI IMPUNERII CU TVA

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

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

Semnătura șefului/șefului adjunct
Подпись начальника/заместителя начальника



LOC PENTRU ȘTAMPILĂ
МЕСТО ДЛЯ ПЕЧАТИ



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

LOC PENTRU ȘTAMPILĂ
МЕСТО ДЛЯ ПЕЧАТИ





Digitally signed by Stan Andrei-marius
Date: 2021.02.18 15:28:27 EET
Reason: MoldSign Signature
Location: Moldova



P-Public

B.C. "MOLDINDCONBANK" S.A

Sucursala "CENTRU"

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

Data: 15.03.2019

Nr. *0010-10/199*

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

CERTIFICAT

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

Cod IBAN	Valuta
MD23ML000000022512093303	MDL
MD23ML000000022512093303	USD
MD23ML000000022512093303	EUR

Director

Ion ARHIP

Director Financiar

Uliana VETROVA



Ex: Ana-Maria Anegroaie
Tel: 022 57-69-42

**INSTITUȚIA PUBLICĂ
„CONSILIUL DE SUPRAVEGHERE
PUBLICĂ A AUDITULUI”**



**PUBLIC INSTITUTION
„COUNCIL FOR PUBLIC
OVERSIGHT OF AUDITS”**

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. 33 din 07.03.2024

„MOORE STEPHENS KSC” SRL

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

Instituția Publică „Consiliul de supraveghere publică a auditului”, referitor la solicitarea dvs. din 07.03.2024 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](http://www.cspa.md) este publicată pe pagina web oficială a Consiliului - <http://cspa.md>.

Totodată, comunicăm că entitatea de audit „MOORE STEPHENS KSC” 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.

Cu respect,
Dumitru GRUMEZA
Director executiv

Digitally signed by Grumeza Dumitru
Date: 2024.03.07 13:22:49 EET
Reason: MoldSign Signature
Location: Moldova



*Ex: Obreja Cristina
Tel. 022 66 75 91*

INSTITUȚIA PUBLICĂ
„CONSILIUL DE SUPRAVEGHERE
PUBLICĂ A AUDITULUI”



ПУБЛИЧНОЕ УЧРЕЖДЕНИЕ
„СОВЕТ ПО ПУБЛИЧНОМУ
НАДЗОРУ ЗА АУДИТОМ”

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

Nr. 119 din 03 decembrie 2020

„Moore Stephens KSC” SRL

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

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

Perioada supusă controlului extern - anii 2017 - 2019.

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

Director executiv  Nicoleta GRAUR

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

PROFESSIONAL INDEMNITY INSURANCE POLICY

No: TPLP2024-01-0029

This is a CLAIMS first made policy.

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

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

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

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

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

SIGNED FOR AND ON BEHALF OF:

THE INSURER:

THE ASSURED (Policy Holder):

Digitally signed by Bujor Virgiliu
Date: 2024.04.22 12:07:23 EEST
Reason: MoldSign Signature
Location: Moldova



Digitally signed by Koutsoyiannis Mamas
Date: 2024.04.24 21:20:55 EEST
Reason: MoldSign Signature
Location: Moldova



C.A. "DONARIS Vienna Insurance Group" SA

MOORE STEPHENS KSC SRL

PROFESSIONAL LIABILITY INSURANCE POLICY

POLICY SCHEDULE

Policy Number:	TPLP2024-01-0029
Type of Policy:	ERRORS AND OMISSIONS
Insurer and Mailing Address:	DONARIS Vienna Insurance Group SA 15/7 Moscova Blvd, Chisinau, Republic of Moldova, MD-2068 IDNO - 1002600020908
Assured and Mailing Address:	MOORE STEPHENS KSC SRL 63 Vlaicu Pîrcălab, Chisinau, Republic of Moldova, MD-2012 IDNO - 1004600066436
Period of Insurance:	From 27.04.2024 To 26.04.2025 Both days at 0.00 A.M. Local Time at the mailing address.
Retroactive Date:	27.04.2016
Assured's Business:	Audit services, Tax and legal services, Bookkeeping services
Limit of Liability:	EUR 1,000,000 per event and in annual aggregate
Deductible:	EUR 10,000 each and every claim
Insurance Premium:	EUR 4,495
Premium Payment Terms:	To be paid in two instalments as follows: 1 st Instalment: EUR 2,247.50 before 27.05.2024 2 nd Instalment: EUR 2,247.50 before 27.09.2024
Territorial Limits:	Republic of Moldova
Jurisdiction:	Republic of Moldova
Special Conditions:	Subject to payment of the premium set out in this schedule, we agree with the Assured to provide insurance on the terms set out in this policy. This policy is subject to the terms and conditions of standard "Errors and omissions policy wording" in use at the time of quotation, unless otherwise agreed by us in writing.
Date of Issue:	22 nd of April 2024

ERRORS AND OMISSIONS POLICY WORDING

PREAMBLE

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

GENERAL TERMS

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

CUSTOMER INFORMATION

Money back guarantee

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

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

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

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

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

LAW COSTS AND EXPENSES

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

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

provided that:

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

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

INDEMNITY CLAUSE

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

- (a) the Assured
- (b) any employee or director of the Assured, or
- (c) any other person, persons, partnership, firm or company acting for or on behalf of the Assured,

in or about the conduct of the Assured's business as specified in the Schedule.

LIMIT OF UNDERWRITERS' LIABILITY

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

EXCESS CLAUSE

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

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

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

LEGAL PERSONAL REPRESENTATIVES

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

INDEMNITY TO DIRECTORS AND EMPLOYEES

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

CLAIM

"Claim" shall mean:-

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

PERIOD OF INSURANCE

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

PREMIUM PAYMENT CLAUSE:

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

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

ADDITIONAL CLAUSES

SANCTION CLAUSE

No (re)insurer shall be deemed to provide cover and no (re)insurer shall be liable to pay any claim or provide any benefit hereunder to the extent that the provision of such cover, payment of such claim or provision of such benefit would expose that (re)insurer to any sanction, prohibition or restriction under United Nations resolutions or the trade or economic sanctions, laws or regulations of the European Union, or the Republic of Moldova, the United Kingdom or the United States of America (provided that this does not violate any regulation or specific national law applicable to the undersigned Insurer).

COMMUNICABLE DISEASE CLAUSE

Notwithstanding any provision to the contrary within this (re-)insurance agreement, this (re-)insurance agreement excludes any loss, damage, liability, claim, cost or expense of whatsoever nature, directly or indirectly caused by, contributed to by, resulting from, arising out of, or in connection with a Communicable Disease or the fear or threat (whether actual or perceived) of a Communicable Disease; all regardless of any other cause or event contributing concurrently or in any other sequence thereto.

Definitions

Communicable Disease means any disease which can be transmitted by means of any substance or agent from any organism to another organism where:

- the substance or agent includes, but is not limited to, a virus, bacterium, parasite or other organism or any variation thereof, whether deemed living or not, and
- the method of transmission, whether direct or indirect, includes but is not limited to, airborne transmission, bodily fluid transmission, transmission from or to any surface or object, solid, liquid or gas or between organisms, and
- the disease, substance or agent can cause or threaten damage to human health or human welfare or can cause or threaten damage to, deterioration of, loss of value of, marketability of or loss of use of property.

CYBER and DATA LIMITED EXCLUSION CLAUSE

1 Notwithstanding any provision to the contrary within this Policy or any endorsement thereto this Policy does not apply to any loss, damage, liability, claim, fines, penalties, cost or expense of whatsoever nature directly or indirectly caused by, contributed to by, resulting from, arising out of or in connection with any:

1.1 **Cyber Act** or **Cyber Incident** including, but not limited to, any action taken in controlling, preventing, suppressing or remediating any **Cyber Act** or **Cyber Incident**; or

1.2 loss of use, reduction in functionality, repair, replacement, restoration, reproduction, loss or theft of any **Data**, including any amount pertaining to the value of such **Data**;

regardless of any other cause or event contributing concurrently or in any other sequence thereto, unless subject to the provisions of paragraph 5.

2 In the event any portion of this endorsement is found to be invalid or unenforceable, the remainder shall remain in full force and effect.

3 This endorsement supersedes any other wording in the Policy or any endorsement thereto having a bearing on a **Cyber Act**, **Cyber Incident** or **Data**, and, if in conflict with such wording, replaces it.

4 If the Underwriters allege that by reason of this endorsement loss sustained by the Insured is not covered by this Policy, the burden of proving the contrary shall be upon the Insured.

5 However, clause 1.1 of this Exclusion shall not apply in respect of any actual or alleged liability for and/or arising out of:

5.1 any ensuing third party bodily injury (other than mental injury, mental anguish or mental disease); or

5.2 any ensuing physical damage to or destruction of third party property

resulting from or arising out of a Cyber Incident or a Cyber Act. Nothing contained in the foregoing shall provide any coverage for any action taken in controlling, preventing, suppressing or remediating a Cyber Incident or a Cyber Act.

Definitions

6 **Computer System** means any computer, hardware, software, communications system, electronic device (including, but not limited to, smart phone, laptop, tablet, wearable device), server, cloud or microcontroller including any similar system or any configuration of the aforementioned and including any associated input, output, data storage device, networking equipment or back up facility, owned or operated by the Insured or any other party.

7 **Cyber Act** means an unauthorised, malicious or criminal act or series of related unauthorised, malicious or criminal acts, regardless of time and place, or the threat or hoax thereof involving access to, processing of, use of or operation of any **Computer System**.

8 **Cyber Incident** means:

8.1 any error or omission or series of related errors or omissions involving access to, processing of, use of or operation of any **Computer System**; or

8.2 any partial or total unavailability or failure or series of related partial or total unavailability or failures to access, process, use or operate any **Computer System**.

9 **Data** means information, facts, concepts, code or any other information of any kind that is recorded or transmitted in a form to be used, accessed, processed, transmitted or stored by a **Computer System**.

GENERAL EXCLUSIONS

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

EMPLOYERS LIABILITY

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

LAND, BUILDING ETC

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

DISHONESTY

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

DEFAMATION

(d) alleging libel or slander,

INFRINGEMENT

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

CONTRACTUAL LIABILITY

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

PRODUCTS

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

BODILY INJURY/PROPERTY DAMAGE

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

INSOLVENCY/BANKRUPTCY OF ASSURED

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

SEEPAGE AND POLLUTION

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

OTHER INSURANCE

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

CIRCUMSTANCES KNOWN AT INCEPTION

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

RADIOACTIVE CONTAMINATION AND EXPLOSIVE NUCLEAR ASSEMBLIES

- (m) directly or indirectly caused by or contributed to by or arising from
 - (i) ionising radiations or contamination by radioactivity from any nuclear fuel or from any nuclear waste from the combustion of nuclear fuel,
 - (ii) the radioactive, toxic, explosive or other hazardous properties of any explosive nuclear assembly or nuclear component thereof,

LEGAL ACTION

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

FINES/PENALTIES

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

ADDITIONAL EXCLUSIONS

- (i) General Third Party Liability, Products Liability
- (ii) Ex-Gratia Payments
- (iii) War, terrorism
- (iv) Pollution
- (v) Asbestos
- (vi) EMF (Exclusion of any loss resulting from any electric or magnetic field or electromagnetic radiation by any device or equipment).
- (vii) Toxic Mold
- (viii) Nuclear ionisation
- (ix) Guaranties, warranties
- (x) Fines, Penalties, Punitive and Exemplary Damages imposed on the insured
- (xi) Libel and slander
- (xii) Failure to account for money had and received
- (xiii) Dishonesty of employees
- (xiv) Excess of cost estimates, credit lines, time limits
- (xv) Contractual liability exceeding legal liability
- (xvi) Infringement of patents, intellectual property rights, copyrights, trade names, trademarks of registered design and infringement of personal rights
- (xvii) Any arrangement, information or recommendation - whether this be gratuitous or not - of financial mortgage or other commercial matters, e.g. investment advice, guarantees, economic developments, developments of interest, amortization.
- (xviii) Any neglect, error or omission by the Insured in effecting or maintaining his/her insurance.

- (xix) Excluding coverage in the case the insured performs consulting and auditing activities at one and the same client, as a result of which auditing was not independent, impartial or in accordance with auditing rules.
- (xx) Major international firms of accountants and auditors (e.g. KPMG, PWC, Ernst & Young, Deloitte & Touche, and their local subsidiaries)
- (xxi) Investment advice.
- (xxii) Market forecast.
- (xxiii) Notwithstanding any provision to the contrary within this contract, this contract excludes any Cyber Loss.

CONDITIONS

CLAIMS NOTIFICATION

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

Such notice having been given as required by (1.2) or (1.3) above, any subsequent Claim made shall be deemed to have been made during the Period of Insurance.
- (b) The Assured shall give Underwriters such information and co-operation as Underwriters may reasonably require and shall not disclose to anyone the existence of this Policy without Underwriters' consent.

CLAIMS HANDLING

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

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

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

WAIVER OF SUBROGATION AGAINST DIRECTORS OR EMPLOYEES

3. If any payment is made under this Policy and Underwriters are thereupon subrogated to the Assured's rights of recovery in relation thereto, Underwriters agree not to exercise any such rights

against any director or employee of the Assured unless the Claim is brought about or contributed to by the dishonest, fraudulent, criminal or malicious act or omission of the director or employee.

ADJUSTMENT OF PREMIUMS

4. If the Premium for this Policy has been calculated on any estimates furnished by the Assured, the Assured shall keep an accurate record containing all particulars relative thereto and shall at all times allow Underwriters or their duly appointed representative to inspect such records. The Assured shall within one month from expiry of the Period of Insurance furnish such particulars and information as Underwriters may require. The Premium for such period shall then be adjusted and the difference paid by or allowed to the Assured as the case may be, provided that the Premium for any Period of Insurance shall not be less than the Minimum Premium stated in the Schedule.

CANCELLATION

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

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

DUE OBSERVANCE

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

JURISDICTION

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

PROFESSIONAL INDEMNITY INSURANCE POLICY

No: TPLP2023-01-0023

This is a CLAIMS first made policy.

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

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

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

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

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

SIGNED FOR AND ON BEHALF OF:

Digitally signed by Gherasim Dimu
Date: 2023.04.19 14:22:43 EEST
Reason: MoldSign Signature
Location: Moldova

THE INSURER:



Digitally signed by Plămădeală Andrei
Date: 2023.04.19 10:50:02 CEST
Reason: MoldSign Signature
Location: Moldova



C.A. "DONARIS Vienna Insurance Group" SA

Digitally signed by Bujor Virgiliu
Date: 2023.04.19 09:45:04 EEST
Reason: MoldSign Signature
Location: Moldova



THE ASSURED (Policy Holder):



MOORE STEPHENS KSC SRL

PROFESSIONAL LIABILITY INSURANCE POLICY

POLICY SCHEDULE

Policy Number:	TPLP2023-01-0023
Type of Policy:	ERRORS AND OMISSIONS
Insurer and Mailing Address:	DONARIS Vienna Insurance Group SA 15/7 Moscova Blvd, Chisinau, Republic of Moldova, MD-2068 IDNO - 1002600020908
Assured and Mailing Address:	MOORE STEPHENS KSC SRL 63 Vlaicu Pîrcălab, Chisinau, Republic of Moldova, MD-2012 IDNO - 1004600066436
Period of Insurance:	From 27.04.2023 To 26.04.2024 Both days at 0.00 A.M. Local Time at the mailing address.
Retroactive Date:	27.04.2016
Assured's Business:	Audit services, Tax and legal services, Bookkeeping services
Limit of Liability:	EUR 1,000,000 per event and in annual aggregate
Deductible:	EUR 10,000 each and every claim
Insurance Premium:	EUR 4,635
Premium Payment Terms:	To be paid in two instalments as follows: 1 st Instalment: EUR 2,317.50 before 27.05.2023 2 nd Instalment: EUR 2,317.50 before 27.09.2023
Territorial Limits:	Republic of Moldova
Jurisdiction:	Republic of Moldova
Special Conditions:	Subject to payment of the premium set out in this schedule, we agree with the Assured to provide insurance on the terms set out in this policy. This policy is subject to the terms and conditions of standard "Errors and omissions policy wording" in use at the time of quotation, unless otherwise agreed by us in writing.
Date of Issue:	19 th of April 2023

SIGNED FOR AND ON BEHALF OF:

THE INSURER

.....

.....

DONARIS Vienna Insurance Group SA

THE ASSURED




MOORE STEPHENS KSC SRL

ERRORS AND OMISSIONS POLICY WORDING

PREAMBLE

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

GENERAL TERMS

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

CUSTOMER INFORMATION

Money back guarantee

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

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

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

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

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

LAW COSTS AND EXPENSES

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

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

provided that:

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

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

INDEMNITY CLAUSE

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

- (a) the Assured
- (b) any employee or director of the Assured, or
- (c) any other person, persons, partnership, firm or company acting for or on behalf of the Assured,

in or about the conduct of the Assured's business as specified in the Schedule.

LIMIT OF UNDERWRITERS' LIABILITY

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

EXCESS CLAUSE

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

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

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

LEGAL PERSONAL REPRESENTATIVES

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

INDEMNITY TO DIRECTORS AND EMPLOYEES

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

CLAIM

"Claim" shall mean:-

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

PERIOD OF INSURANCE

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

PREMIUM PAYMENT CLAUSE:

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

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

ADDITIONAL CLAUSES

SANCTION CLAUSE

No (re)insurer shall be deemed to provide cover and no (re)insurer shall be liable to pay any claim or provide any benefit hereunder to the extent that the provision of such cover, payment of such claim or provision of such benefit would expose that (re)insurer to any sanction, prohibition or restriction under United Nations resolutions or the trade or economic sanctions, laws or regulations of the European Union, or the Republic of Moldova, the United Kingdom or the United States of America (provided that this does not violate any regulation or specific national law applicable to the undersigned Insurer).

COMMUNICABLE DISEASE CLAUSE

Notwithstanding any provision to the contrary within this (re-)insurance agreement, this (re-)insurance agreement excludes any loss, damage, liability, claim, cost or expense of whatsoever nature, directly or indirectly caused by, contributed to by, resulting from, arising out of, or in connection with a Communicable Disease or the fear or threat (whether actual or perceived) of a Communicable Disease; all regardless of any other cause or event contributing concurrently or in any other sequence thereto.

Definitions

Communicable Disease means any disease which can be transmitted by means of any substance or agent from any organism to another organism where:

- the substance or agent includes, but is not limited to, a virus, bacterium, parasite or other organism or any variation thereof, whether deemed living or not, and
- the method of transmission, whether direct or indirect, includes but is not limited to, airborne transmission, bodily fluid transmission, transmission from or to any surface or object, solid, liquid or gas or between organisms, and
- the disease, substance or agent can cause or threaten damage to human health or human welfare or can cause or threaten damage to, deterioration of, loss of value of, marketability of or loss of use of property.

CYBER and DATA LIMITED EXCLUSION CLAUSE

1 Notwithstanding any provision to the contrary within this Policy or any endorsement thereto this Policy does not apply to any loss, damage, liability, claim, fines, penalties, cost or expense of whatsoever nature directly or indirectly caused by, contributed to by, resulting from, arising out of or in connection with any:

1.1 **Cyber Act** or **Cyber Incident** including, but not limited to, any action taken in controlling, preventing, suppressing or remediating any **Cyber Act** or **Cyber Incident**; or

1.2 loss of use, reduction in functionality, repair, replacement, restoration, reproduction, loss or theft of any **Data**, including any amount pertaining to the value of such **Data**;

regardless of any other cause or event contributing concurrently or in any other sequence thereto, unless subject to the provisions of paragraph 5.

2 In the event any portion of this endorsement is found to be invalid or unenforceable, the remainder shall remain in full force and effect.

3 This endorsement supersedes any other wording in the Policy or any endorsement thereto having a bearing on a **Cyber Act**, **Cyber Incident** or **Data**, and, if in conflict with such wording, replaces it.

4 If the Underwriters allege that by reason of this endorsement loss sustained by the Insured is not covered by this Policy, the burden of proving the contrary shall be upon the Insured.

5 However, clause 1.1 of this Exclusion shall not apply in respect of any actual or alleged liability for and/or arising out of:

5.1 any ensuing third party bodily injury (other than mental injury, mental anguish or mental disease); or

5.2 any ensuing physical damage to or destruction of third party property

resulting from or arising out of a Cyber Incident or a Cyber Act. Nothing contained in the foregoing shall provide any coverage for any action taken in controlling, preventing, suppressing or remediating a Cyber Incident or a Cyber Act.

Definitions

6 **Computer System** means any computer, hardware, software, communications system, electronic device (including, but not limited to, smart phone, laptop, tablet, wearable device), server, cloud or microcontroller including any similar system or any configuration of the aforementioned and including any associated input, output, data storage device, networking equipment or back up facility, owned or operated by the Insured or any other party.

7 **Cyber Act** means an unauthorised, malicious or criminal act or series of related unauthorised, malicious or criminal acts, regardless of time and place, or the threat or hoax thereof involving access to, processing of, use of or operation of any **Computer System**.

8 **Cyber Incident** means:

8.1 any error or omission or series of related errors or omissions involving access to, processing of, use of or operation of any **Computer System**; or

8.2 any partial or total unavailability or failure or series of related partial or total unavailability or failures to access, process, use or operate any **Computer System**.

9 **Data** means information, facts, concepts, code or any other information of any kind that is recorded or transmitted in a form to be used, accessed, processed, transmitted or stored by a **Computer System**.

GENERAL EXCLUSIONS

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

EMPLOYERS LIABILITY

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

LAND, BUILDING ETC

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

DISHONESTY

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

DEFAMATION

(d) alleging libel or slander,

INFRINGEMENT

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

CONTRACTUAL LIABILITY

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

PRODUCTS

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

BODILY INJURY/PROPERTY DAMAGE

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

INSOLVENCY/BANKRUPTCY OF ASSURED

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

SEEPAGE AND POLLUTION

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

OTHER INSURANCE

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

CIRCUMSTANCES KNOWN AT INCEPTION

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

RADIOACTIVE CONTAMINATION AND EXPLOSIVE NUCLEAR ASSEMBLIES

- (m) directly or indirectly caused by or contributed to by or arising from
 - (i) ionising radiations or contamination by radioactivity from any nuclear fuel or from any nuclear waste from the combustion of nuclear fuel,
 - (ii) the radioactive, toxic, explosive or other hazardous properties of any explosive nuclear assembly or nuclear component thereof,

LEGAL ACTION

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

FINES/PENALTIES

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

ADDITIONAL EXCLUSIONS

- (i) General Third Party Liability, Products Liability
- (ii) Ex-Gratia Payments
- (iii) War, terrorism
- (iv) Pollution
- (v) Asbestos
- (vi) EMF (Exclusion of any loss resulting from any electric or magnetic field or electromagnetic radiation by any device or equipment).
- (vii) Toxic Mold
- (viii) Nuclear ionisation
- (ix) Guaranties, warranties
- (x) Fines, Penalties, Punitive and Exemplary Damages imposed on the insured
- (xi) Libel and slander
- (xii) Failure to account for money had and received
- (xiii) Dishonesty of employees
- (xiv) Excess of cost estimates, credit lines, time limits
- (xv) Contractual liability exceeding legal liability
- (xvi) Infringement of patents, intellectual property rights, copyrights, trade names, trademarks of registered design and infringement of personal rights
- (xvii) Any arrangement, information or recommendation - whether this be gratuitous or not - of financial mortgage or other commercial matters, e.g. investment advice, guarantees, economic developments, developments of interest, amortization.
- (xviii) Any neglect, error or omission by the Insured in effecting or maintaining his/her insurance.

- (xix) Excluding coverage in the case the insured performs consulting and auditing activities at one and the same client, as a result of which auditing was not independent, impartial or in accordance with auditing rules.
- (xx) Major international firms of accountants and auditors (e.g. KPMG, PWC, Ernst & Young, Deloitte & Touche, and their local subsidiaries)
- (xxi) Investment advice.
- (xxii) Market forecast.
- (xxiii) Notwithstanding any provision to the contrary within this contract, this contract excludes any Cyber Loss.

CONDITIONS

CLAIMS NOTIFICATION

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

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

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

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

CLAIMS HANDLING

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

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

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

WAIVER OF SUBROGATION AGAINST DIRECTORS OR EMPLOYEES

3. If any payment is made under this Policy and Underwriters are thereupon subrogated to the Assured's rights of recovery in relation thereto, Underwriters agree not to exercise any such rights

against any director or employee of the Assured unless the Claim is brought about or contributed to by the dishonest, fraudulent, criminal or malicious act or omission of the director or employee.

ADJUSTMENT OF PREMIUMS

4. If the Premium for this Policy has been calculated on any estimates furnished by the Assured, the Assured shall keep an accurate record containing all particulars relative thereto and shall at all times allow Underwriters or their duly appointed representative to inspect such records. The Assured shall within one month from expiry of the Period of Insurance furnish such particulars and information as Underwriters may require. The Premium for such period shall then be adjusted and the difference paid by or allowed to the Assured as the case may be, provided that the Premium for any Period of Insurance shall not be less than the Minimum Premium stated in the Schedule.

CANCELLATION

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

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

DUE OBSERVANCE

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

JURISDICTION

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

SCRISOARE DE RECOMANDARE

CĂTRE CINE ESTE INTERESAT

Data: 22/04/2024

Subsemnatul, reprezentant autorizat al Compania Apa Brasov SA, confirm că Moore Stephens KSC Assurance SRL a furnizat cu succes următoarele servicii în calitate de auditor extern.

- Raport de audit asupra situațiilor financiare individuale ale Companiei Apa Brasov SA întocmite la 31 decembrie 2020, la 31 decembrie 2021, la 31 decembrie 2022 în conformitate cu Standardele Internaționale de raportare financiară ("IFRS").

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

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

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

Cu Stima,

Dir Ec. Teodor Popa

Compania Apa Brasov SA



SCRISOARE DE RECOMANDARE

CĂTRE CINE ESTE INTERESAT

Data: 22/04/2024

Subsemnatul, reprezentant autorizat al Key Way Group Limited, confirm că Moore Stephens KSC Assurance SRL a furnizat cu succes următoarele servicii în calitate de auditor extern.

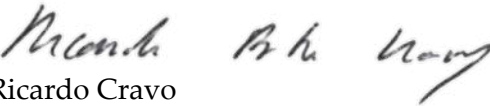
- Raport de audit asupra situațiilor financiare individuale ale Key Way Group Limited întocmite la 31 decembrie 2020, la 31 decembrie 2021, la 31 decembrie 2022 și la 31 decembrie 2023 în conformitate cu Standardele Internaționale de raportare financiară ("IFRS").

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

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

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

Cu Stima,



Ricardo Cravo

KEY WAY GROUP LIMITED



BC „MOLDINDCONBANK” S.A.

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

Data 08.11.2019
Nr. 00/06-32 / 5296

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

Recommendation Letter

November 7, 2019

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

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

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

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

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

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

Regards,

Victor Cibotaru, President of Managing Board



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



SCRISOARE DE RECOMANDARE

CĂTRE CINE ESTE INTERESAT

Data: 11/07/2022

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

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

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

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

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

Cu Stima,

Mihaiță URSU
Director General



COMPANIA NAȚIONALĂ DE TRANSPORTURI AERIENE ROMANE TAROM SA



ШИРКАТИ САҲОМИИ ХОЛДИНГИИ КУШОДАИ «БАРҚИ ТОҶИК»

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

№ PRG/2454-5252 аз «19» 10 соли 20 21

Ба № _____ аз « » _____ соли 20 _____

Recommendation Letter

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

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

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

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

Regards,

Chairman
Ismoilzoda Mirzo



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

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

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

Recommendation Letter

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

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

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

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

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

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

Regards,

Aurelia Samson

Director of Moldova Energy Projects Implementation Unit

CET-NORD S.A.

Recommendation Letter

November 7, 2019

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

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

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

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

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

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

Regards,

Elena VONZEAC
Chief accountant



TO WHOM IT MAY CONCERN

August 18, 2020
No. FP-08/715

Recommendation Letter

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

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

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

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

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

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

Regards,

Andrei COICIU
Chief Financial Officer



Recommendation Letter

13 March 2023

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

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

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

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

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

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

Regards,

Oleg LIPCEAN



Manager,

Land Registration & Property Valuation Project

Recommendation Letter

13 March 2023

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

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

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

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

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

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

Regards,

STARNET MANAGEMENT GRUP SRL

Catalina Corina
Director Financiar
Cofort



ISACA hereby certifies that

Cosmin Macaneata

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

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

CISA-0649630

Certificate Number

1 September 2006

Date of Certification

31 January 2025

Expiration Date



ISACA Chief Executive Officer

CERTIFICAT NR. BCI0148-31/IS-LA

COSMIN MATEI MĂCĂNEAȚĂ

A absolvit cu success cursul

Formare Auditori Șefi

Pentru următoarele domenii de activitate:

Sisteme de Managementul Securității Informației – ISO/IEC 27001:2013

Data emiterii: 16.05.2014

Mihaela Dumitrescu

Director

Biroul CERTISSO





ISACA hereby certifies that

Dan Sora

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

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

CISA-13109257

Certificate Number

7 June 2013

Date of Certification

31 January 2026

Expiration Date



ISACA Chief Executive Officer

CERTIFICAT NR. BCI177-42/IS-LA

DAN IULIAN SORA

A absolvit cu succes cursul

Formare Auditori Șefi

**Cursul a inclus analiza și evaluarea Sistemului de Management al Securității
Informației în conformitate cu cerințele standardelor ISO 27001:2013 și
ISO 19011: 2011**

Data emiterii: 20.11.2014

Mihaela Dumitrescu

Director

Biroul CERTISSO





Fellow

This is to certify that

Mamas Koutsoyiannis

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

Given under the Seal of the Association
on 5 March 2006

Christopher
President

Forster

[Signature]
Deputy President

[Signature]
Secretary



The Association of Chartered Certified Accountants

0174923

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

00812584

The Association of Chartered Certified Accountants



This is to Certify that

Mamas Koutsoyiannis

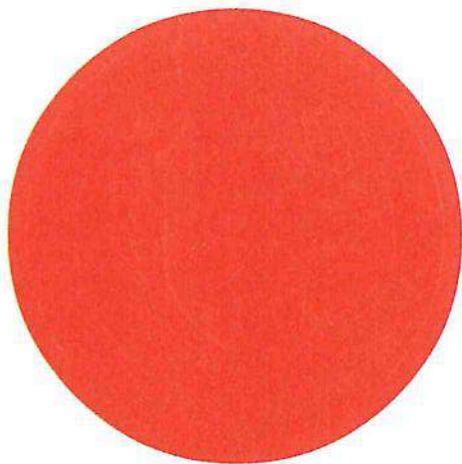
was admitted a

MEMBER OF THE ASSOCIATION

on the 15th day of March 2001

Given under the Seal of the Association

this 19th day of April 2001



Norpa J. McG. Geddie

Member of Council

Leanne Smith

Member of Council

Andrea I Rose

Secretary

CYPRUS COLLEGE



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

Mamas A. Koutsogiannis

the degree of

Bachelor of Business Administration

with all the rights and privileges pertaining thereto.

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

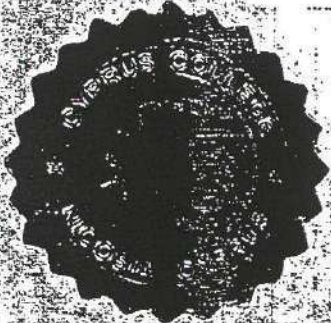
TRUE COPY



Cyprus College

SIGNATURE: _____

[Handwritten signature]



[Handwritten signature]
Registrar

[Handwritten signature]
Dean of Academic Affairs

[Handwritten signature]
President



Nr. 03/3-09/4167 din 21.09.2022

CERTIFICAT
de recunoaștere și echivalare

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

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

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

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

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

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

Secretar de stat

  **Galina RUSU**



CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG

Nr: 000121

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

Dlui(dnei) Benderschi Vasile
numele și prenumele titularului

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



Președintele
Comisiei de certificare

[Signature]
semnătura

Secretarul
Comisiei de certificare

[Signature]
semnătura

Eliberat la „08” februarie 20 08

Nr. de înregistrare 0802121

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG

No: 000121

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

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

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

President
of Examination Commission

[Signature]
signature

Secretary
of Examination Commission

[Signature]
signature

Issued on „08” february 20 08

Registration no 0802121

Signature of holder _____

REPUBLICA
MINISTERUL FINANTELOR



MOLDOVA
AL REPUBLICII MOLDOVA

CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG

Nr: 000020

În baza deciziei Comisiei de certificare din

"6" mai 20 14 (proces-verbal nr. 5)

Dlui(dnei) Dumbravă Ruslan
numele și prenumele titularului

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



Președintele
Comisiei de certificare

L. Falcă
semnătura

Secretarul
Comisiei de certificare

S. Ciuraru
semnătura

Eliberat la "12" mai 20 14

Nr. de înregistrare 1405302

Semnătura titularului [Signature]

REPUBLIC OF MOLDOVA
MINISTRY OF FINANCE

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG

No: 000020

According to the decision of the Examination Commission of

"6" may 20 14 (report no 5)

Mr.(Ms) Dumbrava Ruslan
First name, last name

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

President
of Examination Commission

L. Falcă
signature

Secretary
of Examination Commission

S. Ciuraru
signature

Issued on "12" may 20 14

Registration no 1405102

Signature of holder [Signature]

CERTIFICATE

this is to confirm that

Dumbrava Ruslan

has international qualification

C I P A

Certified International Professional Accountant



Certified International Professional
Accountant Program



Issued by:

**Association of Professional
Accountants and Auditors
of the Republic of Moldova**



Grigori Liliya
Chairperson



Issued by:

**Eurasian Council of
Certified Accountants and Auditors**



Nurlan Alimbetov
Chairperson of the Board

Issuance date: December 15, 2012

Registration number

0000606

Void without CPD certificate
Details: www.eccaa.org

СЕРТИФИКАТ

настоящим подтверждается, что

Думбравэ Руслан Владимирович

имеет международную квалификацию



Программа "Сертифицированный
Международный
Профессиональный Бухгалтер"

С I Р А

**Сертифицированный международный
профессиональный бухгалтер**



Выдан:

Общественным объединением
«Ассоциация профессиональных
бухгалтеров и аудиторов
Республики Молдова»



Григорой Лилия
Председатель

Дата выдачи: 15 декабря 2012

Регистрационный номер

0000606

Действителен при наличии свидетельства о повышении квалификации
Подробности: www.eccaa.org



Выдан:

Евразийским Советом
Сертифицированных Бухгалтеров и Аудиторов



Нурлан Орынбасарович Алимбетов
Председатель Правления

Содержание основано на



Международных Стандартах
Финансовой Отчетности TM

СЕРТИФИКАТ

настоящим подтверждается, что

Думбравэ Руслан Владимирович

имеет международную квалификацию

С А Р

Сертифицированный бухгалтер-практик



Выдан:
Ассоциацией
профессиональных бухгалтеров и аудиторов
Республики Молдова



Тобату Вячеслав
Председатель

Дата выдачи: 15 декабря 2008

Регистрационный номер

0009978

Действителен при наличии свидетельства о повышении квалификации
Подробности: www.eccsa.org



Программа "Сертифицированный
Международный
Профессиональный Бухгалтер"



Выдан:
Евразийским советом
Сертифицированных бухгалтеров и аудиторов



Сапар Кошкинбаев
Председатель

Content is based on:



International Financial Reporting
Standards™

CERTIFICATE

this is to confirm that

Dumbrava Ruslan

has international qualification

C A P

Certified Accounting Practitioner



Certified International Professional
Accountant Program



Issued by:
Association
of Professional Accountants and Auditors
of the Republic of Moldova



Chobanu Vyacheslav
Chairperson

Issuance date: December 15, 2008

Registration number

0009978

Void without CPD certificate
Details: www.eccaa.org



Issued by:
Eurasian Council of
Certified Accountants and Auditors



Sapar Koshkimbaev
Chairperson

REPUBLICA
MINISTERUL FINANTELOR

MOLDOVA
AL REPUBLICII MOLDOVA

CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG

Nr: 000044

În baza deciziei Comisiei de certificare din
„26” septembrie 20 16 (proces-verbal nr. 11)

Dlui(dnei) Moroz Svetlana
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 „30” septembrie 20 16

Nr. de înregistrare 1609123

Semnătura titularului [Signature]

REPUBLIC OF MOLDOVA
MINISTRY OF FINANCE

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG

No : 000044

According to the decision of the Examination Commission of
„26” September 20 16 (report no 11)

Mr.(Ms) Moroz Svetlana
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 „30” September 20 16

Registration no 1609123

Signature of holder [Signature]

Content is based on:



International Financial Reporting
Standards™

CERTIFICATE

this is to confirm that

Moroz Svetlana

has international qualification



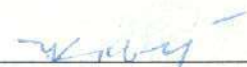
Certified International Professional
Accountant Program

C I P A

Certified International Professional Accountant



Issued by:
Association
of Professional Accountants and Auditors
of the Republic of Moldova


Chobanu Vyacheslav
Chairperson

Issuance date: December 15, 2007

Registration number

0000171

Void without CPD certificate
Details: www.eccaa.org



Issued by:
Eurasian Council of
Certified Accountants and Auditors


Sapar Koshkimbaev
Chairperson

The Institute
of Chartered Accountants
in England and Wales



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Practising Certificate

This is to certify that

Pinelopi Kassani

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

Michael Gega

Chief Executive

MEMBERSHIP NUMBER

1196637

This Twenty Second day of June 2010



Member

This is to certify that

Ioannis Ioannou

was admitted a Member of the Association
on 26 May 2005

Given under the Seal of the Association
on 12 July 2005

Christopher
President

Forster

[Signature]
Deputy President

M. J. [Signature]
Secretary



The Association of Chartered Certified Accountants

The Institute of Internal Auditors



Be it known that

Yiannis A. Ioannou, CIA
has been duly elected as

Member

of The Institute of Internal Auditors, and is entitled to the
rights and privileges as provided in the constitution and
bylaws of The Institute, and is hereby presented this

Certificate of Membership

on

April 20, 2007

Member Number 1225347

Stephen O. Hoepfert
Chairman of the Board

David A. Richard
President



For prompt accurate service, please use
member number in all correspondence

Yiannis A. Ioannou, CIA

Member Number 1225347

Password 3782NKN3

Many of the most valuable pages on our Web site
are restricted to members only. To access the
Web, enter www.theiia.org and follow the
instructions provided. You will need your
member number and password.
After you log in, you may change your password
to one that you can easily remember.



The University of Leeds

DEGREE OF MASTER OF ARTS

It is hereby certified that

Yiannis Pettemerides

was admitted to the degree of Master of Arts

with Merit

on the 28th of November 2001

having followed a programme of advanced study in

Accounting and Finance

Alan Wilson

VICE-CHANCELLOR

Andrew Parkinson

ACADEMIC REGISTRAR



2001/490043073

The Institute
of Chartered Accountants
in England and Wales



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Certificate of Membership

This is to certify that

Yiannis Pettemerides

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

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

Members of Council

Chief Executive

MEMBERSHIP NUMBER

9203928

This First day of April 2005



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Certificate of Fellowship

This is to certify that

Yiannis Pettemerides MA BA(Hons) FCA

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

Membership number

9203928

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

Andrew Ruscotte

W. H. H. H.

Members of Council

Michael Giga

Chief Executive

01/05/2015



INCORPORATED BY ROYAL CHARTER 11TH MAY 1880

Practising Certificate

This is to certify that

Yiannis Pettemerides MA BA(Hons) ACA

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

Membership number

9203928

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

Members of Council

Chief Executive

01 July 2013



Πιστοποιείται δια του παρόντος ότι ο

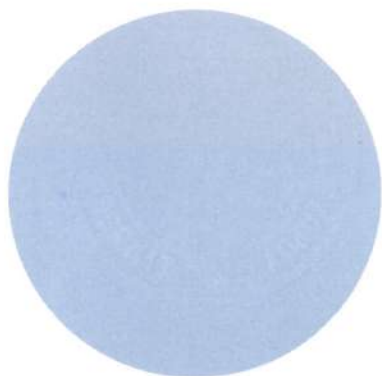
Γιάννης Πεττεμερίδης

ενεγράφη ως Μέλος του Συνδέσμου

στις 15 Μαΐου 2012

Εδόθη φέρον τη σφραγίδα του Συνδέσμου

στις 24 Μαΐου 2012




Γ. Γραμματέας

Γενικός Διευθυντής

Αρ.Εγγραφής 3526

Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

**Πιστοποιητικό Άσκησης
του Λογιστικού Επαγγέλματος**

Δια του παρόντος πιστοποιείται ότι

ο Γιάννης Πεττεμερίδης

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

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

Εκδόθηκε την: **27η Μαΐου 2013**


Γ.Γραμματέας



Γενικός Διευθυντής

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



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

Πιστοποιητικό Άσκησης του Λογιστικού και Ελεγκτικού Επαγγέλματος

Δια του παρόντος πιστοποιείται ότι

ο Γιάννης Πεττεμερίδης

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

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

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

Εκδόθηκε την: **27^η Μαΐου 2013**


Γ. Γραμματέας

Γενικός Διευθυντής

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



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

Πιστοποιητικό Άσκησης του Λογιστικού Επαγγέλματος

Δια του παρόντος πιστοποιείται ότι η εταιρεία

ΓΙΑΝΝΗΣ ΠΕΤΤΕΜΕΡΙΔΗΣ

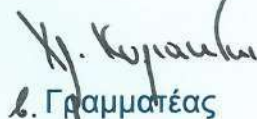
έχοντας συμμορφωθεί με τους Κανονισμούς του
Συνδέσμου, δικαιούται να ασκεί το επάγγελμα
ως λογιστική εταιρεία στην Κύπρο

Αριθμός πιστοποιητικού:

A696/T/2015

Εκδόθηκε την:

18 Μαΐου 2015


Γ. Γραμματέας



Γενικός Διευθυντής

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

Πιστοποιείται ότι

Ο ΓΙΑΝΝΗΣ ΠΕΤΤΕΜΕΡΙΔΗΣ

έγινε αποδεκτός ως

ΜΕΛΟΣ

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

στις 8 Μαρτίου 2017

Αριθμός Εγγραφής Μέλους 948

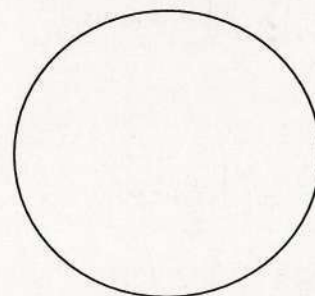
Σωτηρούλα Σαββίδου
Πρόεδρος



Μάριος Δημοσθένους
Γραμματέας



Ημερομηνία έκδοσης πιστοποιητικού: 9 Μαρτίου 2017



Πιστοποιητικό Διεξαγωγής Ελέγχου

Δια του παρόντος πιστοποιείται ότι η εταιρεία

ΓΙΑΝΝΗΣ ΠΕΤΤΕΜΕΡΙΔΗΣ

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

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

Εκδόθηκε την: **18 Μαΐου 2015**


Γ. Γραμματέας


Γενικός Διευθυντής



Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου

Πιστοποιητικό Συμβούλου Αφιερεγγυότητας

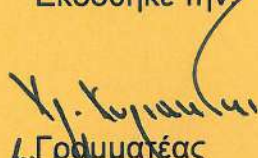
Δια του παρόντος πιστοποιείται ότι

ο Γιάννης Πεττεμερίδης

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

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

Εκδόθηκε την: **30 Ιουνίου 2016**


Λ.Γραμματέας


Γενικός Διευθυντής

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



Seria X Nr. 0057324

ROMÂNIA
MINISTERUL EDUCAȚIEI ȘI CERCETĂRII



DIPLOMĂ
DE
LICENȚĂ

T.S.



ACADEMIA DE STUDII ECONOMICE BUCUREȘTI

pe baza promovării examenului de licență din sesiunea AUGUST
anul 2005 la propunerea FACULTĂȚII DE ECONOMIE
AGROALIMENTARĂ ȘI A MEDIULUI
conferă

D. SANDU C. CRISTINA
născut. în anul 1982 luna Iunie ziua 10
în localitatea BUCUREȘTI județul

țara ROMÂNIA absolvent a ACADEMIA DE STUDII
ECONOMICE BUCUREȘTI - FACULTATEA DE ECONOMIE
AGROALIMENTARĂ ȘI A MEDIULUI

TITLUL de ECONOMIST LICENȚAT

în profilul ECONOMIC
specializarea ECONOMIA ȘI GESTUNEA PRODUCȚIEI AGROALIMENTARE

Durata studiilor: 4 ani.

Titularului acestei diplome i se acordă toate drepturile legale.



DECAN,

SECRETAR ȘEF,

Nr. 10.07.2004 din 10.07.2004

Diploma este însoțită de foaia matricolă.
Rezultatele obținute la examenul de licență sunt înscrise pe verso.



ROMÂNIA
MINISTERUL EDUCAȚIEI NAȚIONALE

Serie D Nr. 0054944



DIPLOMĂ
DE
LICENȚĂ

UNIVERSITATEA "BABEȘ-BOLYAI"
DIN CLUJ-NAPOCA

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

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

conferă

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

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

în localitatea **Vulcănești**

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

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

FACULTATEA DE ȘTIINȚE ECONOMICE ȘI GESTIUNEA AFACERILOR

titlul de **LICENȚIAT ÎN ȘTIINȚE ECONOMICE**

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

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

180 credite de studiu (ECTS).

Se conferă în conformitate cu drepturile legale ale titularului diplomei.



RECTOR,

SECRETAR ȘEF,

DECAN,

[Signature]

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

Diploma este însoțită de SUPLEMENTUL LA DIPLOMĂ

REPUBLICA MOLDOVA
MINISTERUL EDUCAȚIEI
DIPLOMĂ

DE MASTER
ÎNVĂȚĂMÎNT SUPERIOR

În baza hotărîrii Comisiei de evaluare

din 4 iunie 2016

CORNEA ION

numărul de identificare 2006002020792

înmatriculat la masterat în anul 2014, în baza

diplomei seria D nr. 0054944, absolvent

al Academiei de Studii Economice din Moldova

a obținut titlul de master în Științe economice

specializarea Contabilitate și audit

cu media generală 8,76 (opt,76)

Președinte

al Comisiei

Rector

Dean

Eliberată la 16.06.2016

Gherman Vasile

Belostecinic Grigore

Casian Angela

Nr. de înregistrare 616612353590 Semnătura titularului

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

REPUBLIC OF MOLDOVA
MINISTRY OF EDUCATION
DIPLOMA

OF MASTER
HIGHER EDUCATION

According to the decision of the Assessment Commission

of 4 June 2016

CORNEA ION

personal code 2006002020792

admitted to master degree studies in 2014, on the basis of

diploma series D No. 0054944, graduate of

Academy of Economic Studies of Moldova

has been awarded the Master Degree in Economic Sciences

specialization Accounting and Auditing

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

Chairman

Dean

Issued on 16.06.2016

Gherman Vasile

Belostecinic Grigore

Casian Angela

Registration No. 616612353590 Signature of Holder

AMP000026408

REPUBLICA MOLDOVA

MINISTERUL EDUCAȚIEI

DIPLOMĂ

DE LICENȚĂ

INVĂȚĂMÎNT SUPERIOR

În baza hotărârii Comisiei pentru examenul de licență
din 11 iunie 2016

COȘCODAN MARCEL

numărul de identificare 2006048046161

înmatriculat în anul 2013, absolvent

al Academiei de Studii Economice din Moldova,

a obținut titlul de **Licențiat în științe economice**

domeniul general de studii **Științe economice**

domeniul de formare profesională **Business și administrare**

specialitatea **Business și administrare**

media: examenul de licență 10,00(zece,00)

generală de licență 9,34(nouă,34)

Președinte

al Comisiei

Rector

Dezani

Eliberată la 20.06.2016



Nr. de înregistrare 516411361672 Semnătura titularului

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

REPUBLIC OF MOLDOVA

MINISTRY OF EDUCATION

DIPLOMA

OF LICENTIATE

HIGHER EDUCATION

According to the decision of the Licence Examination Commission
of 11 June 2016

COȘCODAN MARCEL

personal code 2006048046161

admitted in 2013, graduate of

Academy of Economic Studies of Moldova,

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

in the field of education **Economic Sciences**

field of training **Business and Administration**

speciality **Business and Administration**

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

General of the Licence 9,34 (nine,34)

Chairman

Rector

Idan

Issued on 20.06.2016



Registration No. 516411361672 Signature of Holder



ALH000149916

REPUBLICA MOLDOVA

Ministerul Educației, Culturii și Cercetării

DIPLOMĂ

DE STUDII SUPERIOARE DE MASTER



În baza hotărârii Comisiei de evaluare
din 1 iunie 2019

COȘCODAN MARCEL

numărul de identificare 2006048046161

înmatriculat la studii superioare de master în anul 2017,
în baza diplomei seria ALII nr. 000149916, absolvent
al Academiei de Studii Economice din Moldova
a obținut titlul de Master în Științe economice
domeniul general de studiu Științe economice
programul de master Finanțele și contabilitatea firmei

cu media generală: 9,18 (nouă,18)



Eliberată la 14.06.2019



Nr. de înregistrare 719714572876 Semnătura titularului _____



REPUBLIC OF MOLDOVA

Ministry of Education, Culture and Research

DIPLOMA

OF MASTER HIGHER EDUCATION

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

COȘCODAN MARCEL

personal code 2006048046161

admitted for higher master studies in 2017,
on the basis of diploma series ALII No. 000149916, graduate of
Academy of Economic Studies of Moldova
has been awarded the degree of Master of Economics
general field of study Economic Sciences
program of study Corporate Finance and Accounting

grade average: 9.18 (nine,18)



Issued on 14.06.2019



Registration No. 719714572876 Signature of Holder _____

MP000008876

REPUBLICA MOLDOVA

Ministerul Educației și Cercetării

DIPLOMĂ

DE STUDII SUPERIOARE DE LICENȚĂ

În baza hotărârii Comisiei de licență
din 10 iunie 2022

GODOROJA CRISTIAN

numărul de identificare 2009095000883

înmatriculat la studii în anul 2018,



în baza actului de studii cu seria AB nr. 000271710,

absolvent al Universității Tehnice a Moldovei

a obținut Titlul de Inginer licențiat

domeniul general de studii Inginerie și activități ingineresti

domeniul de formare profesională Energetică și inginerie electrică

programul de studii Electroenergetică

cu media: examenului de licență 8,91 (opt,91)
generală de licență 8,56 (opt,56)

Președinte, al Comisiei

Igor Cibotaru

L.Ș.

Rector

Viorel Bostan

Decan

Victor Gropa

Eliberată la 22.06.2022



622010421302

Nr. de înregistrare _____ Semnătura titularului _____

Identificarea documentului poate fi efectuată accesând pagina web <https://ctice.md/verif/>
The authenticity of the diploma can be verified on the webpage <https://ctice.md/verif/>

REPUBLIC OF MOLDOVA

Ministry of Education and Research

DIPLOMA

OF BACHELOR'S DEGREE

According to the decision of the Bachelor Examination Committee
of 10 June 2022

GODOROJA CRISTIAN

personal code 2009095000883

admitted to studies in 2018,

on the basis of Diploma Series AB No. 000271710,

Graduate of Technical University of Moldova

has been conferred on the Degree of Bachelor of Engineering

General Field of Studies Engineering and Engineering Trades

Professional Training Field Electricity and Energy

Study Programme Electrical Power Engineering

Grade average: Bachelor Examination 8,91 (eight,91)
Overall Grade 8,56 (eight,56)

President of the Committee

Igor Cibotaru

University
Seal

Rector

Viorel Bostan

Dean

Victor Gropa

Issued on 22.06.2022

Registration No. 622010421302 Signature of Holder _____



ALI000213568