

The ACCA logo consists of the letters 'ACCA' in white, bold, sans-serif font, centered within a solid red square.

This is to certify that

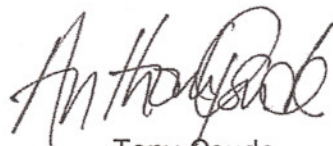
C K Yau & Partners CPA Ltd

has received the award of

**ACCA Approved Employer –
trainee development, platinum level**

in recognition of the support provided to ACCA students and affiliates working towards the ACCA Professional Scheme, Certified Accounting Technician (CAT) Scheme or Diploma in Financial Management qualifications.

Approval valid since 11 March 2009

A handwritten signature in black ink, appearing to read 'Anthony Osude', written in a cursive style.

Tony Osude
Head of learning and development

Association of Chartered Certified Accountants