



Hong Kong Institute of
Certified Public Accountants
香港會計師公會



Hong Kong's
CPA Qualification
香港會計師專業資格

Authorized Employer
認可僱主

This is to certify that

C K Yau & Partners CPA Limited
邱在光合伙會計師行有限公司

has been accredited as an

Authorized Employer

to train prospective members of the Institute



Date of expiry: 31st December 2013

Chief Executive & Registrar