



# ATO

accredited  
training  
organisation

This is to certify that

**A Garanzia LLP**

Employer number ATO0109

is authorised to develop candidates towards the attainment of the Chartered Accountant of Singapore designation through the Singapore Qualification Programme.

A handwritten signature in black ink, appearing to read "Lee Fook Chiew", written over a horizontal line.

**Lee Fook Chiew**  
Chief Executive Officer  
Institute of Singapore Chartered Accountants

A handwritten signature in black ink, appearing to read "Uantchern Loh", written over a horizontal line.

**Uantchern Loh**  
Chief Executive  
Singapore Accountancy Commission

Date of expiry: 4 August 2016

