



Chartered
Accountant
SINGAPORE

Accredited
Training
Organisation

Accredited Training Organisation

This is to certify that

KAP Clara Sunarsi dan Rekan
ATO0685

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

A handwritten signature in black ink that reads 'Fann Kor'.

Fann Kor, FCA (Singapore)
CEO

Date of expiry: 9 December 2028