

This is to certify that

PEK Limited

(Nicosia)

has received the award of

ACCA Approved Employer – Professional Development

in recognition of the continuing professional development opportunities provided to ACCA members

Approval Valid From: 13/11/2014 Reference No: 14222043

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Alan Hatfield Director of Learning Kyriakos Iordanou General Manager The Institute of Certified Public

Accountants of Cyprus