

# CERTIFICATE

*this is to confirm that*

**Osmanov Elmur Vahid**

*has international qualification*

**C A P**

**Certified Accounting Practitioner**



*Certified International Professional Accountants Program*



*Issued by:*

**Eurasian Council of Certified Accountants and Auditors**

**Sapar Koshidzev**  
Chairperson



*Issued by:*

**The Chamber of Auditors of the Azerbaijan Republic**

**Vahid Novruzov**  
Chairman



*Issuance date: December 15, 2010*

*Registration number*

**0014203**

High reliable CPD certificate  
Zarif: 0000000007