



CERTIFICATE OF PARTICIPATION

THIS CERTIFICATE ACKNOWLEDGES THE PARTICIPATION OF

wisnu sambhoro

Accredited with 10.0 CPD Hours
in

ASIA OCEANIA TAX CONSULTANTS' ASSOCIATION(AOTCA)
2023 INTERNATIONAL TAX CONFERENCE
1-2 NOVEMBER, 2023 IN TOKYO, JAPAN

A handwritten signature in purple ink, appearing to read 'Jeremy Choi'.

Jeremy Choi
President, AOTCA

A handwritten signature in black ink, appearing to read 'Naoki Ota'.

Naoki Ota
President, JFCPTAA