



Institute of Certified Accountants of Montenegro (ICAM)

Based on the Decree on Delegating Tasks of the State Administration bodies for accounting and auditing, Article 2 ("Official Gazette of RM" no. 44/07, "Official Gazette of Montenegro" 33/10) the Statute of the Institute, International Education Standards IES 1-8 and Article 1.44 of the Montenegrin educational CORS-1 accounting Standard ("Official Gazette of RM" No. 58/07), in accordance with the IFAC code of Ethics for Professional Accountants, to the holder of the professional title license

issues

SPECIALIST LICENSE

INTERNAL AUDITOR

(name and surname)

(registration number)

In Podgorica, on September 1, 2011

Secretary General,

Igor Pavićević, grad. oec

The license is owned by Institute and at the Institute's request must be returned

PERMANENT COURT INTERPRETER

Stefan Glomazić

for English language appointed by the Resolution
of the Ministry of Justice No. 03-2132/01 of April 18th,
2001, Certify that this is a correct and true translation
of the copy made up in Montenegrin language.

In **Podgorica**

15 DEC 2011



Stamp

A handwritten signature in black ink, appearing to read "Stefan Glomazić".

Signature



Institut sertifikovanih računovođa Crne Gore

Institute of Certified Accountants of Montenegro (ICAM)

Na osnovu Uredbe o povjeravanju poslova organa
državne uprave za poslove računovodstva i revizije,
član 2 („Sl. list RCG“ br.44/07, „Sl. list CG 33/10),

Statuta Instituta, Međunarodnih standarda edukacije IES 1-8
i člana 1.44 crnogorskog obrazovnog računovodstvenog standarda
CORS-1 („Sl. list RCG“ br. 58/07), a u skladu sa IFAC-ovim Etičkim kodeksom za
profesionalne računovođa, imaoču licence profesionalnog zvanja

izdaje

SPECIJALISTIČKU LICENCU (Specialistic Licence)

INTERNI REVIZOR (INTERNAL AUDITOR)

(ime i prezime)

(registarski broj)

U Podgorici, 01.09.2011. god.

m.p.

Generalni sekretar,
Igor Pavićević, dipl. oec

Igor Pavićević