



Global Support Local Knowledge

Certificate of Membership

This certifies that

PRIMA audit. Proud Group

is a member of IAPA

Appointed on date

23 June 2009

Martin Clapson
IAPA Global Chairman

Creating the fabric of a global society



IAPA is a global association of separate and independently owned and managed accountancy firms. IAPA does not provide client services and it does not accept responsibility or liability for the acts or omissions of its members nor of any other entities to which reference is made in IAPA's website or other materials. Likewise, the members of IAPA are separate and independent legal entities, and as such each has no responsibility or liability for the acts or omissions of other members' nor of any other entities to which reference is made in IAPA's website or other materials.

While IAPA may include within its membership groupings of firms that together may form "networks" as defined by the IFAC Code of Ethics (Section 290) and the European Union Statutory Audit (revised 8th Company Law) Directive, IAPA is not a "network" in its own right, and thus is exempt from regulations applicable to "networks"