**Chinese Institute of Certified Public Accountants**  
**Certificate of Completion**

This is to certify that \_\_\_\_\_\_\_\_\_\_ has completed the full scheme of examinations of the Chinese Institute of Certified Public Accountants (CICPA) and is hereby awarded the Certificate of Completion.

Issuing Authority: Examination Council of CPAs   
　　　　　　　　　　Ministry of Finance (seal)

Issuing Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   
No.　: 　　　　\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   
ID No.:　　　　\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   
Valid until:　 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Remarks

1. This is to certify that the holder of this certificate has been awarded the CICPA qualification. In accordance with the Law of CPAs of the People's Republic of China and the relevant regulations, the certificate holder is eligible to apply for practicing.   
2. The certificate does not entitle its holder to do public practice.   
3. Please keep this certificate carefully. No duplicate copy will be issued if lost.