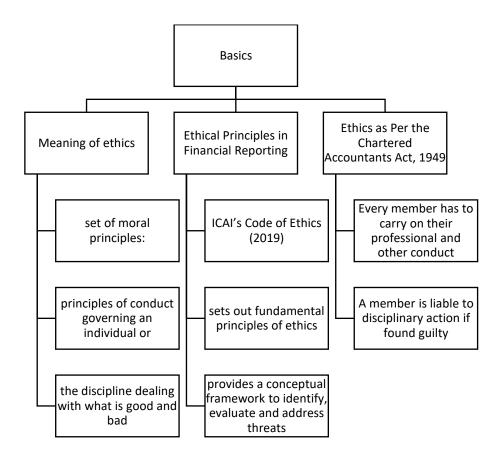
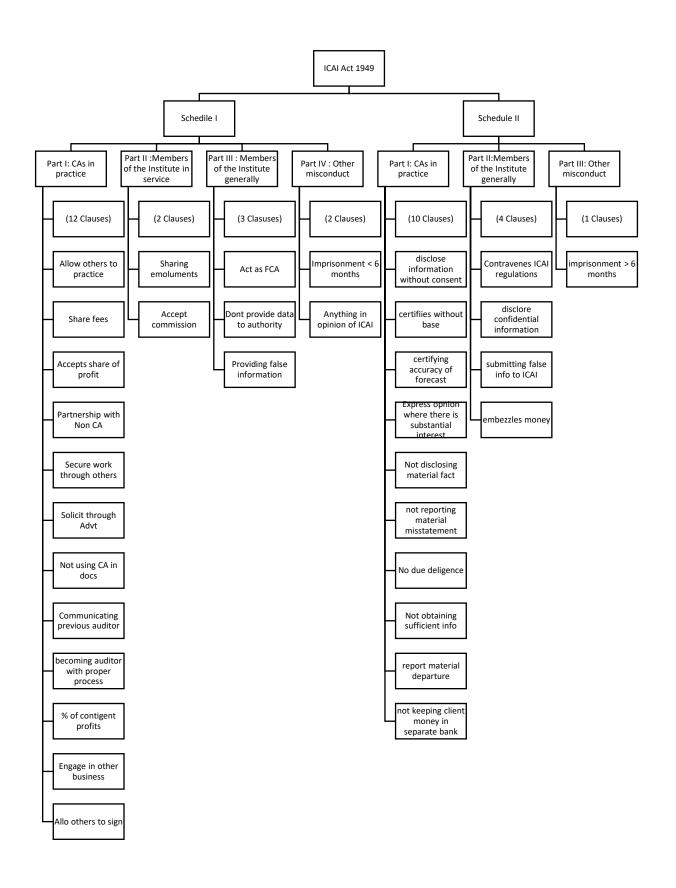
PROFESSIONAL AND ETHICAL DUTY OF A CHARTERED ACCOUNTANT

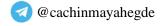








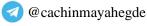


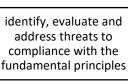












training, professional knowledge,skil

Determining the actions

necessary to obtain this

understanding and

coming to a conclusion

9535078357

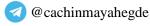
same conclusions would likely be reached by another party

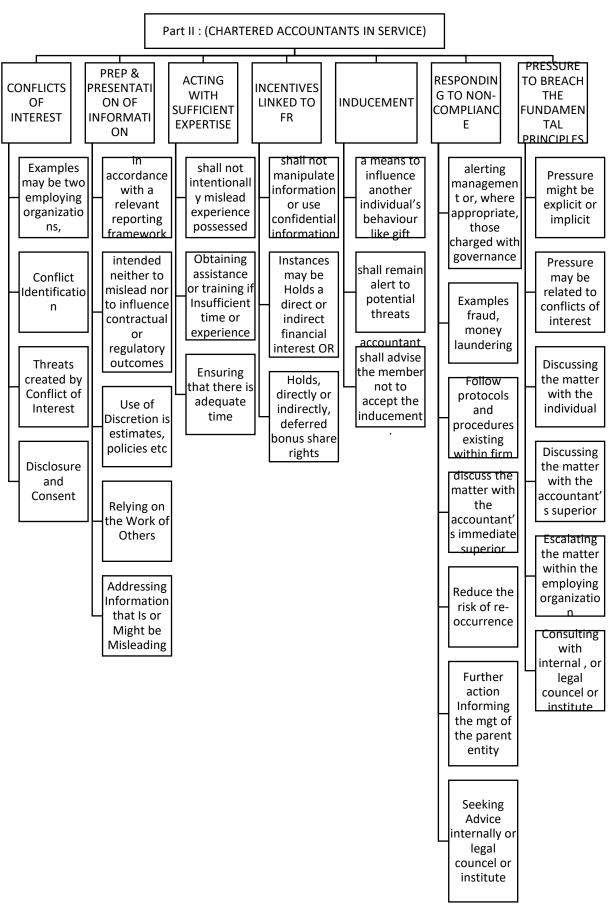
third party should possess the relevant knowledge and experience







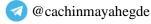












ACCOUNTING AND TECHNOLOGY

