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**IKATAN AKUNTAN INDONESIA**  
*Institute of Indonesia Chartered Accountants*

# CERTIFICATE

This is to certify that

**ELIZABETH SUGIARTO D**

as Participant in

**Global Baseline for Business and Investors:  
B20 - IAI - IFAC - ISSB OUTREACH**

**Joint collaboration between Institute of Indonesia Chartered Accountants (IAI)**

**The Business 20 (B20) The International Federation of Accountant (IFAC)**

**& International Sustainability Standards Board (ISSB)**

**Wednesday, June 22<sup>nd</sup> 2022, 4 CPD Hours**



**Jakarta, June 22<sup>nd</sup> 2022**

**Elly Zarni Husin, Ak., CA., FCMA., CGMA**  
Executive Director

**No. e-3329 PPL/IAI/2022**

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