Member of International Federation of Accountants IKATAN AKUNTAN INDONESIA Institute of Indonesia Chartered Accountants This is to certify that ARWAT as Participant in **Optimizing Sustainability Governance** Through a Single Set of High-Quality Global Akuntan Indon Sustainability Reporting Standards Akunta Joint collaboration between Institute of Indonesia Chartered Accountants (IAI) The Business 20 (B20) & The International Federation of Accountant (IFAC) Ikata Tuesday, April 12th 2022, 4 CPD Hours sia TAN OUN Jakarta, April 12th 2022 h FCMA., CGMA Elly Zarni Husin, Ak., CA., **Executive** Director No. e-1635/PPL/IAI/2022 This is an electronically generated document. To validate please email ppl@iaiglobal.or.id