



FINANCIAL

Certificate of Completion

It is hereby certified that

LEUNG BENJAMIN DING KWOK

has successfully completed the

Kaplan Conversion Programme

for admission to the Qualification Programme(QP) of
the Hong Kong Institute of Certified Public Accountants (HKICPA)

A handwritten signature in black ink, appearing to be "Dr. Thomas Wu", written over a horizontal line.

Dr. Thomas Wu,
Programme Director

19 December 2013

