



CERTIFICATE OF MEMBERSHIP

This is to certify that

Yam She Leng Jason

was admitted as a

Fellow

on 1 November 2004

in accordance with the Rules of the Institute

and is registered as

Fellow Chartered Accountant of Singapore

under the Singapore Accountancy Commission (SAC) Act

on 2 July 2013

Given under our hand and the Common Seal



President
Institute of Singapore Chartered Accountants
Designated Entity Under the SAC Act

Chief Executive Officer