



# Professional Part 1

This is to certify that

**Clement Justin Chinguwo**

completed Professional Part 1 of the  
ACCA examinations in December 2005

The subjects covered were:

- |     |                                      |        |
|-----|--------------------------------------|--------|
| 1.1 | Preparing Financial Statements       | Exempt |
| 1.2 | Financial Information for Management | Exempt |
| 1.3 | Managing People                      | Exempt |

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THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS  
THE PUBLIC ACCOUNTANTS EXAMINATION COUNCIL OF MALAWI