



CERTIFICATE

OF APPRECIATION

099/CERT/SEM/IV/2026

THIS CERTIFICATE IS PROUDLY AWARDED TO

Joshua Gunayado Siemuel



for their participation in IGTax Seminar on **Managing Tax Exposure in SP2DK and Tax Audit** organized by PT IGTax Ekuseru Indonesia at The Ritz-Carlton Jakarta, 27 April 2026.

INDRA G. DJUNADI SST, ME, AK., CA, BKP

PRESIDENT DIRECTOR OF
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