

CERTIFICATE

OF APPRECIATION

201/CERT/SEM/IV/2026

THIS CERTIFICATE IS PROUDLY AWARDED TO

Merri Candra



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
IGTAX CONSULTING



M. AKBAR ABADI SST, MM, AK., BKP

PRESIDENT COMMISSIONER OF
IGTAX CONSULTING