

CERTIFICATE OF PARTICIPATION

This certificate is awarded to

John Paul Recopelacion Hismaña

for actively participating in our webinar entitled "Balanced Scorecard-Financial Perspective" held on March 11, 2023, via REO CPA Review Page live.

Given this 11th day of March, 2023.

Rex B. Banggawan, CPA, MBA

President, Real Excellence Online





Rhad Vic F. Estoque, CPA, CMA, CAT, MBA

REO MAS Reviewer



CERTIFICATE OF PARTICIPATION

This certificate is awarded to

John Paul Recopelacion Hismaña

for actively participating in our webinar entitled "Financial Markets" held on March 12, 2023, via REO CPA Review Page live.

Given this 12th day of March, 2023.

Rex B. Banggawan, CPA, MBA

President, Real Excellence Online





Seanne Veniene Esquerra, CPA, CMA

REO CMA Review Director