

# Certificate

for attending  
**VM-Module 1**  
**Value Management**  
EN 12 973,

for  
**Markus Öffel**  
from  
October 11<sup>th</sup> – November 5<sup>th</sup>, 2021

Graz – November, 2021



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DI Dr. Manfred Ninaus  
Scientific Chair  
Trainer for Value Management

VM-Module 1  
Value Management  
Certificate of attendance