

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms. **APARNA.M**, daughter of Mani P, residing at Thavili House, Kizhakkencherry P.O, Palakkad, Kerala, 678684, has successfully completed internship for students under ASAP, during the period of 17th April 2019 to 17th May 2019.Her Training includes the Fundamental concepts of GST, Chargeability of CGST, SGST and IGST, Registration Process, Filing of GSTR-1, GSTR 3B, GST ITC-04, GSTR 2A Reconciliation, Invoice entry under GST, Credit Note, Debit Note & Interstate Credit Mechanism, IGST, CGST & SGST Returns and Reversals. She has been familiar with many practical aspects of accounting procedures and practices. She has satisfactorily carried out the duties assigned to her.

We wish her all the success.

Place: Thrissur

Date: 17/05/2019

For SGS & COMPANY CHARTERED ACCOUNTANTS F.R.N.0098895 hale C.A. SANJO.N.G, F.C.A., D.I.S.A. ICAL Partner (M. No.211952)