



Reg No :01202089272 (2022)



## Certificate of Completion

We hereby confirm that

**SANGAM UPADHAYAY**

has attended and completed the

**SAP Finance & Controlling (FI-CO) Power User Course**

Certificate obtained via SAP Learning Hub, student edition

**CMA P Raju Iyer**  
President

The Institute of Cost Accountants of India

**CMA Balwinder Singh**  
Chairman

Training & Educational Facilities  
and Placement Committee  
The Institute of Cost Accountants of India

**Sahad A Kharim**  
Managing Director  
Electro-Mech Enterprises Pvt. Ltd.



**The Institute of Cost Accountants of India**  
(Statutory body under an Act of Parliament)

