



(SEC Provider Accreditation Number CG2024-001)

*presents this*

# CERTIFICATE OF COMPLETION

*to*

**Marie Denise Roco De Leon**

*for having completed the online training on*

## **CORPORATE GOVERNANCE BEST PRACTICES: BOARD DIRECTORS' GUIDE FOR AUDIT COMMITTEES**

*held at 9:00 in the morning  
(with a total of 3 hours)*

*on Wednesday, July 09, 2025 via [ZOOM](#)*

*Henry Belleza Aquende, MBM, Hon. DPA*

*Founder & President*

*Center for Global Best Practices*

*Rebecca Go Sarmanta*

*Course Director & Master Trainer*

*Center for Global Best Practices*