

OPTIMAL
ASSURANCE SERVICES

FIRM PROFILE 2025

Partners in Progress

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1. ABOUT US

Optimal Assurance Services formerly known as Optimal Tax Solutions is a fully registered and licensed audit firm in Tanzania, operating under the legal mandate of the National Board of Accountants and Auditors (NBAA) with registration number PF 502. As a trusted provider of auditing and tax consultancy services, we are also registered by the Tanzania Revenue Authority, with our tax consultants, Amedeus Deogratias Sirikwa and Maxmilian Gabriel Malisa, holding registration numbers 2271 and 2272, respectively.

Optimal Assurance Services was registered on 22nd August 2021. Optimal Assurance Services strives to provide quality services in the areas of Auditing, Taxation (Direct and Indirect), Payroll, International tax Advice, Transfer pricing, Due Diligence, Accounting and Management Consulting.

Our firm provides a range of audit and tax consultancy services, backed by a commitment to professionalism and integrity.

Mission Statement

Our primary objective is to provide exceptional service by promptly resolving client's issues.

Vision Statement

To be recognized as a reliable/trustworthy consulting firm that consistently delivers high-quality services on time.

Core Values

Integrity

Always dealing in a fair and ethical manner with our clients and colleagues, earning trust via our actions.

Quality Work and Service

Exceeding expectations by generating innovative solutions and always improving our understanding of our industry and the talents of all employees.

Team Work

We are all part of a team. We recognize and value the diversity of each team member's abilities and potential. We act collectively to ensure our team's unity and efficiency, as well as to harmonize the efforts of our team members in order to realize our common goal.

Commitment

We are dedicated to assisting clients in growing and enhancing their businesses, and we will go above and beyond to assist them. Similarly, we are dedicated to the advancement of our employees. We promote and support their participation in activities that are relevant to their personal and professional objectives.

Innovation

We recognize the difficulty in adapting to the ever-changing business environment and its demands. We believe that staying ahead in the twenty-first century requires innovation. We must be innovative and proactive in order to make improvements that will improve our lives and make our jobs simpler.

2. OUR SERVICES



The following significant aspects for a firm's performance have been highlighted, and they vary from efficient resources use to compliance with the laws and regulations. Based on varying client's needs, the firm is able to provide the following services to help organizations achieve their goals.

AUDIT AND ASSURANCE

❖ External Audit

An independent audit/review of financial statements lies at the heart of effective operations. Optimal Assurance Services' external audit focuses on a combination of a balanced "Risk Based Approach" and "System Based Approach" which enables us to develop a deeper understanding of the client's business and management strategies. Our audit methodology involves three stages which are the assessment of the client's risks, preparing solutions or programs to address assessed risks, and reporting the results of the audit to Those Charge with Governance (TCWG). Whether you're a growing business or an established organization, we tailor our services to meet your unique needs, ensuring your operations align with industry standards and best practices

❖ Internal Audit

Our internal audit services help businesses proactively manage risks, improve internal controls, and enhance operational efficiency. We assess your internal processes, systems, and policies to identify inefficiencies, vulnerabilities, and areas of improvement. Our team works closely with you to ensure that your operations align with best practices, regulatory requirements, and organizational goals. By providing actionable insights and recommendations, we help strengthen your risk management framework and foster a culture of continuous improvement. With our internal audit solutions, you can enhance decision-making, increase accountability, and safeguard your assets while ensuring compliance and long-term success.

❖ Forensic Audit

Our forensic audit services are designed to uncover fraud, financial misconduct, and any irregularities in your financial records. Using advanced investigative techniques, we examine transactions, identify discrepancies, and trace the source of financial anomalies. Our team provides a detailed report of findings, offering actionable insights to support legal proceedings or dispute resolution. Whether you suspect fraud, embezzlement, or other financial crimes, we ensure a thorough investigation and help mitigate future risks. Trust our forensic audit services to safeguard your organization's financial integrity and protect against potential losses and reputational damage.

TAX CONSULTANCY

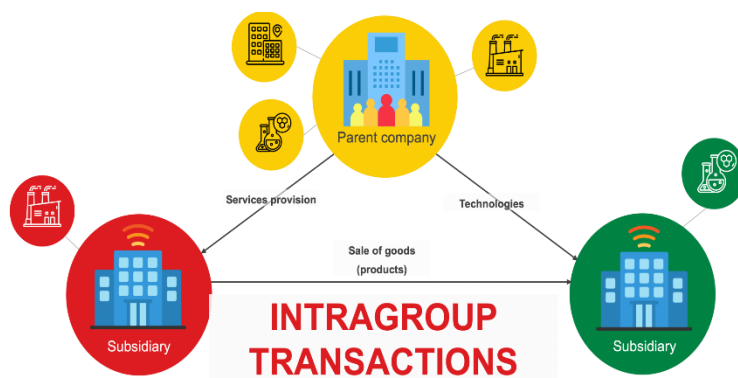


❖ Tax Planning

Our tax planning services help businesses optimize their tax strategies to minimize liabilities and maximize savings. We work closely with you to understand your financial goals and tailor solutions that ensure compliance with local tax laws while taking advantage of available credits, deductions, and incentives. Our experts provide proactive advice on structuring transactions, investments, and operations to achieve the most tax-efficient outcomes. Whether you're a small business or a large corporation, we guide you through complex tax regulations to reduce risks and enhance long-term profitability. Let us help you plan for a financially sound future with effective tax strategies.

International Taxation

- ✓ Transfer Pricing Audit
- ✓ Transfer pricing documentation
- ✓ Development of transfer pricing policies and international tax policy



❖ Tax Health check

Our Tax Health Check service provides a comprehensive review of your tax position to identify potential risks, compliance issues, and opportunities for savings. We assess your current tax strategies, review past filings, and ensure you're taking full advantage of tax credits, deductions, and exemptions available. Our experts pinpoint areas where you may be overpaying or underreporting taxes, providing actionable recommendations to improve your overall tax efficiency. With our

thorough analysis, you can rest assured that your business is on the right track, reducing the likelihood of future tax issues and enhancing financial performance.

❖ **Corporate tax compliance**

Our Corporate Tax Compliance services ensure your business remains fully compliant with all tax laws, minimizing risks and penalties. We provide expert advice on both direct and indirect taxes, ensuring accurate reporting and timely filings. Additionally, our tax due diligence services ensure that your business's tax position is solid and compliant, giving you peace of mind in all your financial dealings.

❖ **Tax dispute resolutions**

Our Tax Dispute Resolution services are designed to help businesses effectively manage and resolve conflicts with the Tanzania Revenue Authority (TRA). Whether it's a dispute over tax assessments, audits, penalties, or objections, our experienced team works diligently to represent your interests and find favorable outcomes. We provide expert advice on how to navigate the TRA's processes, negotiate settlements, and address any tax-related concerns to minimize financial and reputational damage. By partnering with us, you can ensure your tax issues are handled efficiently and that your business remains in full compliance with Tanzanian tax laws.

ACCOUNTANCY AND BOOKEEPING SERVICES

❖ **Payroll services**

Our Payroll Services ensure accurate and timely processing of employee salaries, tax deductions, and benefits in full compliance with Tanzanian labor and tax laws. We handle all aspects of payroll management, including calculating wages, overtime, bonuses, statutory deductions, and termination benefits. Our services also cover tax filings, social security contributions, and generating detailed payroll reports for your business. Whether it's processing regular payments or managing severance packages, we ensure everything is handled smoothly and legally. Outsourcing your payroll to us minimizes administrative burdens, reduces errors, and ensures compliance with employment regulations, all while supporting business growth.

❖ **Company Secretarial Services**

Our Company Secretarial Services ensure your business remains compliant with corporate governance and regulatory requirements. We handle organization registrations, file statutory documents, and ensure timely submissions to the relevant authorities. Our team manages annual returns, board meeting minutes, and shareholder resolutions, ensuring that all legal obligations are met. We assist with maintaining accurate company records and supporting your compliance with Tanzanian laws. By partnering with us, you can focus on growing your business while we manage your legal and regulatory responsibilities, minimizing the risk of non-compliance and ensuring seamless operations.

❖ **Outsource and Accounting services**

Our Outsourced Accounting Services offer businesses a cost-effective solution to manage their financial operations. We provide comprehensive bookkeeping, accounting, and financial reporting services, ensuring accurate and timely management of your financial records. Our team of experts can handle everything from day-to-day transactions to monthly and up to the preparations of annual

financial statements enabling you to focus on strategic growth. We also offer the flexibility of outsourcing specialized accounting expertise, seamlessly integrating our experts into your team to provide tailored support as needed. Whether you're a small business or a growing enterprise, our outsourced accounting services reduce administrative burdens, enhance financial efficiency, and ensure compliance with Tanzanian regulations.

ADVISORY SERVICES

❖ Business Development

Our Business Development services are designed to help organizations identify their strengths, leverage internal and external opportunities, and create long-term value for stakeholders, including owners, customers, business partners, government agencies, and others. These services focus on fostering growth and enhancing organizational efficiency. We specialize in:

- Performance Evaluation
- Job Analysis and Salary Survey
- Process Improvement
- Strategic Planning and Management
- Institutional Development and Capacity Building

❖ Human resource Consultancy (HRM)

Our Human Resource Consultancy services are aimed at enhancing organizational success by providing cutting-edge HR solutions. Acting as an extension of your HR team, our experts bring years of experience to improve productivity, efficiency, communication, and employee ethics. Our comprehensive HR services include:

- Recruitment and Talent Management
- Performance Management
- Reward Strategy and Implementation
- Communicating Rewards and Pay Structures, including Job Evaluation
- Performance-Related Pay, Incentives & Bonuses
- Employee Benefits and Executive Reward Planning
- Reward Audits and Recognition Programmes
- Compensation & Benefits Planning
- Organizational Performance Consultancy

❖ Risk assessment

We assist organizations in identifying potential hazards and risk factors that may lead to financial, operational, or managerial harm. Our approach includes analyzing and evaluating these risks to mitigate their impact, focusing on proactive risk management rather than reactive problem-solving.

OTHER STATUTORY COMPLIANCES

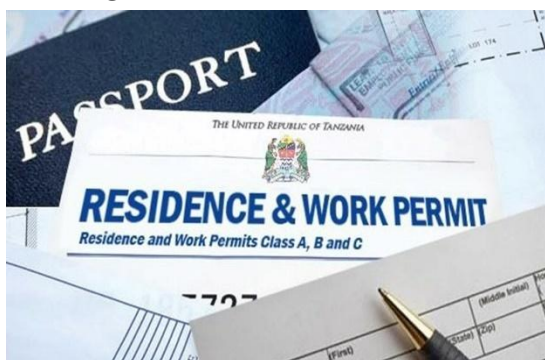
BRELA

- ✓ Company registration
- ✓ Filing yearly annual returns
- ✓ Change of particulars (eg company's director, shareholders, share capital and company secretary)
- ✓ Application and processing of Business license e.g., tourism, mining ect.
- ✓ Registering of Trademarks and Patents

**COMPANY
REGISTRATION**



PERMITS



- ✓ Application and renewal of Work permit
- ✓ Application and renewal of Resident permit
- ✓ Application for Visa (eg Business VISA)
- ✓ Application for Passport

COMPANY LAW MATTERS

- ✓ Incorporation of company.
- ✓ Filing of BRELA annual returns and various forms, documents.
- ✓ Secretarial Matters including share transfers.
- ✓ Maintenance of Statutory records.
- ✓ Consultancy on Rights/Bonus Issue of shares.
- ✓ Change of Name, Objects, Registered Office, etc.



NSSF, WCF AND OSHA

- ✓ Follow up Registration
- ✓ Monthly payments and returns filling

3. EXPERIENCE (SERVICES AND SECTORS)



1. Agriculture and Agribusiness
2. Charitable and Religious Organizations
3. Construction and Real Estate
4. Education (Schools, colleges, Universities)
5. Energy and Utilities (Oil, Gas, Power)
6. Entertainment and Media
7. Financial Services (Banking, Microfinance, Investment, etc.)
8. Food and Beverage
9. Healthcare and Pharmaceuticals
10. Insurance
11. Manufacturing
12. Mining and Natural Resources
13. Non-Governmental Organizations (NGOs)
14. Professional Services (Accounting, Legal, Consulting)
15. Retail and Wholesale Trade
16. Technology and Software Development
17. Telecommunications
18. Tourism and Hospitality
19. Transportation and Logistics
20. Import and Export Oriented Companies

4. OUR TEAM



We prioritize high-quality, personalized service delivered by our expert team. Our specialists are selected based on their relevant skills and experience to ensure top-tier service for every engagement. With expertise in financial and project management, accounting, auditing, and regulatory compliance across both private and public sectors, our team is well-equipped to meet and exceed client expectations. We focus on building strong relationships with key stakeholders to ensure effective and efficient work. Below is a summary of our team's key competencies:

1. Auditing financial statements
2. Providing financial management support and capacity building
3. Reviewing tax compliance
4. Expertise in International Standards on Auditing (ISAs)
5. Delivering timely audits under tight deadlines
6. Ensuring financial statements meet statutory regulations

LEADERSHIP



CPA Maxmilian Malisa

Managing Partner

malisa@optimaltaxsolutions.co.tz

T: +255 752 475 453

Biography

Maxmilian Malisa is a founding partner and the managing partner of Optimal Assurance Services. He is a Certified Public Accountant and a registered Tax Consultant with the Tanzania Revenue Authority, boasting over seven (7) years of experience in delivering tax advisory, audit, and assurance services to a diverse range of businesses across Tanzania.

Maxmilian began his career at VA Business Assurance Services, where he spent six years. During this time, he worked as an auditor for over three years before transitioning to the tax department, where he served as Head of Tax Consulting, Payroll, and Advisory.

Responsibilities

- Managing Partner, Optimal Assurance Services
- Leader, Assurance Risk Management
- Leader, Corporate Social Responsibility

Specialization

- Audit and assurance services
- Tax appeals, tax objections, transfer pricing documentation, and tax planning
- Business process improvements
- Regulatory and financial advisory

Qualifications and Memberships

- Bachelor of Accounting and Finance (Mzumbe University)
- Associate Certified Public Accountant in Public Practice [ACPA (T) - PP]
- Registered with the National Board of Accountants and Auditors (NBAA)
- Certified Tax Consultant (TRA)
- Member of Tanzania Association of Accountants (TAA)
- Registered with the Financial Intelligence Unit (FIU) as a Money Laundering Reporting Officer (MLRO)

ASSURANCE TEAM

CPA Abdul Baraka Juma

Auditor

info@optimaltaxsolutions.co.tz

Biography

An experienced professional in audit and assurance services, he has a solid background in financial reporting and compliance. With a strong foundation in accounting and finance, he is dedicated to delivering high-quality audit services that meet industry standards.

Responsibilities

- Audit and Assurance Services

Specialisation

- Statutory audits
- IFRS reporting
- Sarbanes-Oxley compliance
- Regulatory compliance and reporting

Qualifications and Memberships

- Bachelor of Accounting and Finance, Mzumbe University
- Registered with the National Board of Accountants and Auditors (NBAA)



CPA Grace Gamaliely Mafie

Auditor

info@optimaltaxsolutions.co.tz

Biography

Ms. Grace is a Certified Public Accountant (CPA) registered with the National Board of Accountants and Auditors (NBAA). Since 2018, she has been a member of the Chartered Institute for Securities and Investments (CISI).

Prior to joining Optimal Assurance Services, Ms. Grace gained valuable experience working at PricewaterhouseCoopers (PwC) as an Assurance Trainee and at Assad Associates as an Auditor.

Responsibilities

- Audit and Assurance Services

Specialization

- Statutory audits
- IFRS reporting
- Sarbanes-Oxley compliance
- Regulatory compliance and reporting

Qualifications and Memberships

- Bachelor of Accounting and Finance (Mzumbe University)
- Registered with the National Board of Accountants and Auditors (NBAA)
- Member of the Chartered Institute for Securities and Investment (CISI) since 2018



Paul Koris

Assistant Auditor

info@optimaltaxsolutions.co.tz

Biography

Paul Koris Joining Optimal Assurance Services, he worked as an Accountant at Kiliagro and Livestock Products Limited for three years. He then joined Premier Plus Associates as an Assistant Auditor, where he served for another three years, gaining valuable experience in audit and assurance services.

Responsibilities

- Audit and Assurance Services

Specialization

- Statutory audits
- IFRS reporting
- Sarbanes-Oxley compliance
- Regulatory compliance and reporting

Qualifications and Memberships

- Bachelor of Business Administration in Accountancy, St. Augustine University of Tanzania

TAX CONSULTING AND ADVISORY



Amedeus Deogratias

Head of Tax Consulting & Advisory

amedeus@optimaltaxsolutions.co.tz

T: +255 685 531 554

Biography

Mr. Amedeus Deogratias is a registered tax consultant with the Tanzania Revenue Authority (TRA) and a member of the Chartered Institute for Securities and Investment (CISI).

Prior joining Optimal Assurance Services, he worked for Alpha Associates Tanzania Limited, where he served as an assistant tax accountant for three years and later as a manager for tax and accounts for one year. He also held the position of Head of Finance at The Africa Under Canvas Safaris Limited for two years.

Responsibilities

- Leader - Advisory & Consulting
- Leader - Tax Reporting Services
- Financial Services

Specialization

- Tax audits & Filing tax objections
- Tax refund & waiver applications
- Conducting tax health checks
- Tax planning and training
- Capital markets
- Investment banking & Islamic banking
- Wealth management

Qualifications and Memberships

- BSc. Accounting and Finance
- Certified Tax Consultant (TRA)
- Member of Tanzania Association of Tax Consultants (TACT)
- Member of Chartered Institute for Securities and Investment (CISI)



Beatrice Mollel

Senior Consultant

info@optimaltaxsolutions.co.tz

Biography

Miss Beatrice Mollel holds a Bachelor of Human Resources Management from Mzumbe University (Morogoro Campus). She is a member of the Tanzania Kaizen Unit (TKU), an organization under the Ministry of Industries and Trade that focuses on improving productivity, efficiency, and product quality at the industrial level in Tanzania.

Before joining Optimal Assurance Services, Miss Mollel worked as Compliance/Human Resource Manager at Alpha Associates (T) Limited for five years and at Alpha Group Limited for one year.

Responsibilities

- Advisory Consulting

Specialization

- Labor laws
- Company laws (including company registration, change of particulars, business licenses, and annual return filing)
- Resident and work permits
- Visa applications and Tanzanian citizenship applications
- Conducting practical training on industrial improvement using Kaizen Techniques

Qualifications and Memberships

- Bachelor of Human Resources Management, Mzumbe University
- Member of Tanzania Kaizen Unit (TKU)



Lightness Elisha

Accountant / Consultant

info@optimaltaxsolutions.co.tz

Biography

Lightness Elisha is an experienced accountant with a background in financial management and tax consultancy.

Responsibilities

At Optimal Assurance Services, she handles:

- Monitoring correspondence, maintaining records, and preparing financial statements.
- Assisting with audits and managing petty cash.

Specialization

- Financial accounting and reporting
- Tax consulting and compliance
- VAT filing
- Audit assistance
- Petty cash management

Qualifications and memberships

- Advanced Diploma in Accountancy, Tanzania Institute of Accountancy, 2015

5. OUR CLIENTELE



ENTITY NAME	NATURE OF ENGAGEMENT	SECTOR
Agronomos Sin Fronteras Foundation	Tax And Auditing	Non-Governmental Organizations (NGOs)
AJ Mabao Investment	Tax And Auditing	Retail and Wholesale Trade
Apostles Of Jesus	Tax And Auditing	Charitable and Religious Organizations
Azo Africa Limited	Accounting, Tax and Auditing	Mining and Natural Resources
Bees - Api Tanzania Co. Limited	Accounting, Auditing and Tax	Agriculture and Agribusiness
Big Expedition Safaris	Accounting, Auditing and Tax	Tourism and Hospitality
Classic Law Advocates	Accounting, Tax and Auditing	Professional Services (Accounting, Legal, Consulting)
Crown Advocate	Accounting, Auditing and Tax	Professional Services (Accounting, Legal, Consulting)
Data Village Limited	Tax And Auditing	Technology and Software Development
David Shuma	Accounting & Auditing	Transportation and Logistics
Ek Assertive Pharmacy	Tax And Auditing	Healthcare and Pharmaceuticals
Emanyata Secondary School	Tax And Auditing	Education (Schools, collages, Universities)
Escarpment Luxury Lodge and Safaris Limited	Tax And Auditing	Tourism and Hospitality
Gem And Rock Ventures Limited	Tax Audit and Advisory	Mining and Natural Resources
GETAMO Enterprises	Accounting, Tax, And Auditing	Retail and Wholesale Trade
Global Data Technologies Co. Ltd	Tax And Auditing	Telecommunications
IFFA Seed Company Limited	Tax And Auditing	Agriculture and Agribusiness
Kangaroo Brands Shoe Cream (T) Ltd	Tax, Auditing and Advisory	Manufacturing
KILIDOVE Tours And Safaris Limited	Tax And Auditing	Tourism and Hospitality
Lavender/ Emmaculate	Auditing	Food and Beverage

Lucky Power Solutions	Accounting, Tax Auditing and Advisory	Energy and Utilities (Oil, Gas, Power)
MAWE Lodges (T) Limited	Tax And Auditing	Tourism and Hospitality
MVIWAMA	Tax And Auditing	Non-Governmental Organizations (NGOs)
NDESOMA Industries Company Limited	Tax, Auditing and Advisory	Manufacturing
Noda Microfinance	Accounting, Auditing and Tax	Financial Services (Banking, Microfinance, Investment, etc.)
Nyumbu Luxury Collection	Tax And Auditing	Tourism and Hospitality
Olodi General Supply Limited	Tax And Auditing	Retail and Wholesale Trade
Pristine Enterprises Limited T/A JJ Polyclinic	Tax, Auditing and Advisory	Healthcare and Pharmaceuticals
Promise Village Academy	Tax Services/Accounting	Non-Governmental Organizations (NGOs)
RAFA Institute of Disability	Accounting, Auditing and Tax	Healthcare and Pharmaceuticals
RIKOLTO Tanzania	Tax And Auditing	Non-Governmental Organizations (NGOs)
Road Max Trucking	Auditing	Transportation and Logistics
SATCET Engineering Limited	Tax And Auditing	Construction and Real Estate
Save The Rain Tanzania	Accounting, Auditing and Tax	Non-Governmental Organizations (NGOs)
SJZ Contractors Company Ltd	Tax And Auditing	Construction and Real Estate
Standby Power	Tax And Auditing	Construction and Real Estate
The Grear Pork	Accounting, Auditing and Tax	Agriculture and Agribusiness
The Great Agricultural Farm	Auditing	Agriculture and Agribusiness
Uru Seminary	Tax And Auditing	Education (Schools, collages, Universities)
Vivid Green Gems Limited	Tax And Auditing	Mining and Natural Resources
Youth Alignment	Tax And Auditing	Charitable and Religious Organizations

6. CONTACT DETAILS

Physical Address: NSSF Kaloleni Plaza – Sixth Floor, Plot 130 and 131, Block 21, Along Kaloleni Round About

Postal Address: P.O.BOX 10760
ARUSHA

Phone: Mob (1): +255 752 475 453

Mob (2): +255 685 531 554

Email: info@optimaltaxsolutions.co.tz

7. LEGAL CERTIFICATES

CTIN: 1294005

TANZANIA REVENUE AUTHORITY

CERTIFICATE OF REGISTRATION
FOR
TAXPAYER IDENTIFICATION NUMBER (TIN)
(ISSUED UNDER SECTION 23 OF THE TAX ADMINISTRATION ACT 2015)

THIS IS TO CERTIFY THAT

MAXMILIAN GABRIEL MALISA

HAS BEEN REGISTERED WITH THE TANZANIA REVENUE AUTHORITY
AND ASSIGNED THE TAXPAYER IDENTIFICATION NUMBER


142-347-997

WITH EFFECT FROM: 10 AUGUST 2020

TRA LOCATION: ARUSHA TAX OFFICE: ARUSHA

PHYSICAL LOCATION:

STREET / AREA: OLORIEN



HERBERT M.T. KABYEMELA
COMMISSIONER FOR DOMESTIC REVENUE

NOTE: THE REQUIREMENTS UNDER WHICH THIS CERTIFICATE IS ISSUED ARE STATED OVERLEAF

ISO 9001: 2015 CERTIFIED VAT 100

TANZANIA REVENUE AUTHORITY

Certificate of Registration
for
Value Added Tax (VAT)
(ISSUED UNDER SECTION 32(4) OF THE VALUE ADDED TAX ACT NO. 16 OF 2014)

THIS IS TO CERTIFY THAT

WHOSE TAXPAYER IDENTIFICATION NUMBER (TIN) IS

HAS BEEN REGISTERED FOR VALUE ADDED TAX (VAT)
AND ASSIGNED VAT REGISTRATION NUMBER (VRN)

FOR BUSINESS LOCATED AT

WITH EFFECT FROM

GIVEN UNDER MY HAND

THIS DAY OF

COMMISSIONER FOR VAT

VAT

NOTE: THE REQUIREMENTS UNDER WHICH THIS CERTIFICATE IS ISSUED ARE STATED OVERLEAF

TANZANIA REVENUE AUTHORITY
DOMESTIC REVENUE DEPARTMENT

Reg. No. 2271


INCOME TAX ACT. (NO 11) OF 2004
REGISTRATION OF TAX CONSULTANTS

Certificate of Practice

This is to Certify that
Amedeus Deogratias Sirikwa
is entitled to engage in public practice as a
REGISTERED TAX CONSULTANT

Given under the Seal of the Department
this 20th day of Nov. 2023

This certificate will be valid up to 21st Nov 2025


COMMISSIONER FOR DOMESTIC REVENUE

Official Seal

TANZANIA REVENUE AUTHORITY
DOMESTIC REVENUE DEPARTMENT

Reg. No. 2272


INCOME TAX ACT. (NO 11) OF 2004
REGISTRATION OF TAX CONSULTANTS

Certificate of Practice

This is to Certify that
Maxmilian Gabriel Malisa
is entitled to engage in public practice as a
REGISTERED TAX CONSULTANT

Given under the Seal of the Department
this 20th day of Nov. 2023

This certificate will be valid up to 21st Nov 2025


COMMISSIONER FOR DOMESTIC REVENUE

Official Seal



NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS TANZANIA

Certificate of Practice

Auditor

This is to certify that

Maxmilian G. Malisa

having complied with conditions of registration under the

Accountants and Auditors (Registration) Act, 1972

as amended by the Accountants and Auditors (Registration) (Amendment) Act

No 3 of 2021

is on this **17 day of October 2024**

hereby issued with a **Certificate of Practice**

Given under the seal of the Board

on this **17 day of October 2024**

SECRETARY TO THE BOARD

CHAIRPERSON

Su No. **001291** Reg. No. **ACPA-PP4496**

Valid Until **30 June 2025**



TANZANIA

Form 22
BRELA
BUSINESS REGISTRATIONS AND LICENSING AGENCY
No. 542367

Certificate of Registration of Change

(Pursuant Section 14 of the Business Names (Registration) Act (Cap 213))

I HEREBY CERTIFY THAT the following change occurred on **23rd** day of **MAY TWO THOUSAND AND TWENTY THREE** in the particulars registered in respect of **OPTIMAL ASSURANCE SERVICES**:

1. Business name changed to read **OPTIMAL ASSURANCE SERVICES**

And this change was registered on the **23rd** day of **MAY TWO THOUSAND AND TWENTY THREE**

GIVEN under my hand at Dar es Salaam this **23rd** day of **MAY TWO THOUSAND AND TWENTY THREE**.



Deputy Registrar Business Names

NOTE – This certificate must be kept in a conspicuous position at the principal place of business. Any change in the particulars originally registered must be notified to the Registrar within twenty eight days.