



The International Council  
for Professional  
ICPCPL  
**CERTIFICATE**



**This is to Recognise that**

**Malak Yahia Ali Hendawy**

Has been Assessed & Registered as Complying with The  
Requirements Of ISO/IEC 17024:2012 In the Following  
Personnel Certification Scheme

**Practitioner Certified Smart Management  
Accountant Professional (P-SMA)**

**Based On**

the professional competency framework of ICPCPL Scheme  
Identification Code: UPI-Accountants-01 | Accredited by the  
Egyptian Accreditation Council (EGAC).

**MANAGING DIRECTOR**

*Mohamed Saad*

Major General Mohamed Saad

Certificate No.: 20260771

**CERTIFICATION MANAGER**

*Mohamed Sami*

Prof. Dr. Mohamed Sami



- ☐ Scheme Identification Code: UPI-Accountants -02
- ☐ Accreditation Date: 02- November -2025
- ☐ Valid until: 01- November -2030
- ☐ This Certificate Is Valid For 5 Years.

<https://www.icpcpl.com/>

