

1. ALL SITES IN:

- **Kuala Lumpur, Malaysia**
- **Sofia, Bulgaria**
- **Nottingham & London, UK**
- **San Jose, Costa Rica**

Please note all sites must share the same Learning & Development policies and processes.

If you are a separate legally entity wholly or partly owned by this company, including subsidiary companies, you must confirm you follow the exact same L&D policies and processes. If not, you will need to apply for a separate accreditation.

For any queries about this list or the CIMA Training & Development accreditation scheme, please email CTD@aicpa-cima.com