



*Sociedade de Revisores Oficiais de Contas, S.A.*

Registered Audit Firm, nr. 0001-1998

C.P. 792

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## Curriculum Vitae

Audi-Conta was set up in 1997 to assist and develop specialized services for Companies/Organizations/Institutions.

Audi-Conta is a Chartered Accountants and Consultant Firm, registered in the local Professional Accountancy Body, observing the National, Regional and International Norms regarding the practice of the Profession, and it intervenes in the economic and financial sector, especially in the domain of statutory & legal audit, taxation, consultancy, studies, creation & set up of new Companies, management control, specialized training and computer services.

Here, in summary, some of key offered Services:

1. Statutory and Legal Audit
2. Consultancy & Taxation
3. Studies & Projects
4. Management & Services
5. Accounting
6. Specialized Training
7. Computer Network Services
8. Accounting Software (SIG, Olisoft, Leiria, Portugal)



and having as its Manager, Partner & Founder,

## Mr. Miguel Mango

Chartered Accounting, Member nr. ROC nº 0001-1998

C.P. 792

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**Family Name:** MANGO

**First Name:** Miguel

**Date of Birth:** 08-Maio-1961

**Nationality:** Guinea-Bissau

**Civil Status:** Divorced

## Summarized Curriculum Vitae

### 1. Education

Institution	Degree(s) or Diploma(s) obtained:
<b>Atkinson Graduate School of Management Willamette University Salem – Oregon –</b>	<b>MBA (in Financial Management) – May of 96</b>
Instituto Superior de Ciências do Trabalho e da Empresa (ISCTE) Lisbon - Portugal	Graduated in Business Administration June of 89
Conseil Supérieur de l'Ordre des Experts-Comptables – Paris, France Compagnie National des Commissaires aux Comptes – Paris, France	Certified in IFRS – 2009



## 2. Membership to Professional Bodies

<b>Chartered Accountant nr. 0001-1998</b> , Member of the National Institute of Chartered Accountants of Guinea-Bissau
<b>Founder Member and ex-President of the National Institute of Chartered Accountants of Guinea-Bissau – until December 2019</b>
<b>Founder Member and ex-Vice-President of Guinea-Bissau Economists Association, Member nr. 0001-2002</b>
<b>President of Permanent Council of the Chartered Accountants of UEMOA– CPPC (2010 to 2011)</b>
<b>Member of FIDEF – Francophone Accounting Body</b>
<b>Member of ABWA Council (Accountancy Body of West Africa Association - ECOWAS)</b>
<b>Founder Member of PAFA – Pan African Federation of Accountants – in 2011</b>
<b>Member of the Consortium for Rural Development and Food Security – European Commission External Aid – Brussel</b>
<b>IFC and World Bank Magazine “DOING BUSINESS” - Collaborator – since 2006</b>

## 3. Language Skills: indicate competence on a scale of 1 to 5(1 – excellent; 5 – basic)

Language	Reading	Speaking	Writing
Portuguese	1	1	1
English	1	1	1
French	1	1	2
Russian	Course in 1976/77		
Arabic	Course in 1977/78		

## 4. Professional Experience

- ✚ **Skill:** Management, Finance, Audit, Accounting, Taxation, Human Resources, Computer Literacy, among others
- ✚ **Key Qualification, since 1997:**
  - Chartered Accounting
  - Business & Tax & Human Resources Consultant
  - Specialist in Management Procedures and Computer Network System
- ✚ **Years within the Firm:** since 1997, as Partner & Manager
- ✚ **Present Position:** Partner and Manager at *Audi-Conta*
- ✚ **Founder of (ex) Infotel (Computer Company)**

✚ Former Accountant Teacher at University

✚ Starting Professional Career

- SOGE-AUDI, Lda. e CCA, Lda. – Audit Firms in Lisbon, 1986-1989, having collaborated into various audit, consultancy, accounting missions, among others (ICEP, Transinsular, Portline, among others).
- Registered as Accountant at Portugal's Professional Body in Lisbon, Portugal, in 1990, published in the National Public Journal of Portugal, nr. 32-III-Série, 7 – February/1990.
- Member of Board of Directors of CIMPORT (TERTIR Group, Portuguese), in Bissau, 2000-2002.
- Member of Board of Directors of SAGB, Cotton Company, Swiss Group, in Guinea-Bissau, 2000-2004.
- Financial and Human Resources Manager of Guiné-Mar (Maritime Agency), 1989/1993.
- Financial and Human Resources Manager of GUIPORT (Bissau Port), 1992/1999.

5. Having participated in various national and international audit and consultancy Missions (Senegal, Cabo-Verde, Gambia, Angola, Portugal)

Missions Perform in the Name of my Firm

## Statutory Audit Missions

Date	Entity/Institution	Business Field	Task Description
2020	ELTON GB	Fuel	Commissariat aux Comptes
2020	AFRICA PORTOS & AEROPORTOS	Transport Services	Statutory Auditor
2020	CMA CGM GUINÉ-BISSAU	Transport Agency Services	Statutory Auditor
Since 2016	PETROGAL – GB Holding de: AERO-SERVIÇOS Bissau/CLC-GB/PETROGÁS/PETROMAR Portuguese Group	Fuel	Statutory Auditor
Since 2016	AERO SERVIÇOS Bissau	Aviation Fuel Provider	Statutory Auditor
Since 2016	CLC-GB	Fuel Depot	Statutory Auditor
Since 2016	PETROMAR Portuguese Group	Fuel	Statutory Auditor
2016	PETROGÁS Portuguese Group	Gaz	Statutory Auditor
Since 2015	GB Minerais – Fosfato de Farim Canadian Group	Mining	Statutory Auditor
Since 2014	Suntrough Energy, Inc-USA (Energy Solar Photovoltaic Company)	Energy	Statutory Auditor
Since 2014	CIMAF Guiné-Bissau Concrete Factory Moroccan Group	Concrete Industry	Statutory Auditor
Since 2007	LAAICO Guiné-Bissau Libyan Group	Real State & Industry	Statutory Auditor
Since 2007	NSIA-Bissau, S.A. do Grupo NSIA – Ivory Cost Group	Insurances	Statutory Auditor
Since 2013	I.M.P - Port and Maritime Institute	Port Services	Statutory Auditor
2007 - 2013	FUNDO RODOVIÁRIO	Institution for Road Maintenance	Statutory Auditor
2012 - 2015	ETC – Bissau Multinational Company, based in Dubai	Import/Export & Industry	Statutory Auditor
Since 2012	MAERSK Guinea-Bissau	Maritime Agency (Containers)	Statutory Auditor
Since 2006	I.P.H.D. International Partnership for Human Development	US AID Project	Statutory Auditor
2003 - 2005	Project SAUTI – Italian Project	Social Project	Statutory Auditor
2009 - 2011	AHS – Aviation Handling Services	Airport Handling Services	Statutory Auditor



## Creation, Registration and Set up of the Local Branch's

Date	Entity/Institution	Business Field	Task Description
2021	FINTEKO GB	Mobile Banking Services	*Creation and Set up of the local Branch *Commercial Registration *Tax Registration
2019	Lycopodium GB	Industry Facilities	*Creation and Set up of the local Branch *Commercial Registration *Registration at the Tax Authority
2018	DRUM COMMODITIES GB	Control of Goods	*Statutes Changement *Commercial Registration *Registration at the Tax Authority
2016	Sharaf Shipping Agency GB	Maritime Agency	*Creation and Set up of the local Branch *Commercial Registration *Registration at the Tax Authority
2015	Banque Atlantique Guiné-Bissau - Sucursal Grupo Costa de Marfim	Banking	*Creation and Set up of the local Branch *Commercial Registration *Registration at the Tax Authority
2015	CEMTEC GB	Industry Facilities	*Creation and Set up of the local Branch *Commercial Registration *Registration at the Tax Authority
2013	GIM - UEMOA	ATM Banking Services	*Creation and Set up of the local Branch *Commercial Registration *Registration at the Tax Authority
2011	EIFFAGE ENERGY	Industry Facilities	*Creation and Set up of the local Branch *Commercial Registration *Registration at the Tax Authority



## Audit Missions & Similar

Date	Entity/Institution	Business Field	Tax Description
	<b>PNDS</b>		
2022/Feb	<b>PNDS – Ministry of Health (Partnership with Lochan/India)</b>	<b>Health &amp; Social Sector</b>	<b>Financial Audit – FY 2021</b>
2022/Feb	<b>PNLP – Ministry of Health (Partnership with Lochan/India)</b>	<b>Health &amp; Social Sector</b>	<b>Financial Audit – FY 2021</b>
2022/Jan	<b>Ministry of Environment and Biodiversity (Partnership with Lochan/India)</b>	<b>Environment &amp; Biodiversity</b>	<b>Micro Assessments in Guinea-Bissau – FY 2021</b>
2021/Nov	<b>Biodiversity Institute (IBAP)</b>	<b>Environment &amp; Biodiversity</b>	<b>Financial Audit – FY June/2019 – May/2021</b>
2021/Nov	<b>COVID Commission (Partnership with Lochan/India)</b> High with	<b>Health / COVID-19</b>	<b>Micro Assessments in Guinea-Bissau – FY 2021</b>
2021/Dec	<b>IBAP - Project GEF/PNUD (Partnership with Lochan/India)</b>	<b>Environment &amp; Biodiversity</b>	<b>Micro Assessments in Guinea-Bissau – FY 2021:</b>
2021	<b>BAD - CAP-VERT – Praia (Partnership – Dk KPMG)</b>	<b>Pilot Project for Strengthening Youth Employability and Inclusion</b>	<b>Financial Audit for FY 2020</b>
2021	<b>World Bank Projects Bissau</b>	<b>Public Sector Strengthening Project Guinea-Bissau Ministry of Finance</b>	<b>Financial Audit for FY 2020</b>
2021	<b>World Bank Projects Bissau</b>	<b>Supervision Mission of 5 Projects: PWASEE and PRAE; Education; Social Nets; Rural Transport; and WARCIP/ Telecommunications</b>	<b>Financial Audit for FY 2020</b>
2021	<b>Guinea-Bissau UNDP (Partnership with Lochan/India)</b>	<b>Sub-Recipients Projects: Saúde Bandim; PNDS</b>	<b>Financial Audit for FY 2020</b>
2020	<b>World Bank Projects Bissau</b>	<b>Maternal and Child Health Services - Project of Ministry of Health</b>	<b>Financial Audit for FY 2020</b>
2020	<b>South Africa Embassy in Bissau, Guinea-Bissau</b>	<b>International Institution</b>	<b>Valuation, Verification and Tagging of Fixed Assets</b>
2020	<b>Guinea-Bissau UNDP (Partnership with Lochan/India)</b>	<b>Sub-Recipient Projects: PNDS &amp; Proj. Saúde Bandim</b>	<b>Financial Audit for 02 Projects: 1-Proj. Saúde Bandim – 2018/2019</b>



			2-PNDS – 2019
2019	ECOWAS – DAKAR (Partnership with Lochan/India)	International Institution Social Project: 50 million African Women speak network platform	Financial Audit for FY 2018
2019	ANGOLA UDNDP A (Partnership with Lochan/India)	AUDIT FOR GLOBAL FUNDS	Audit Financial Audit for FY 2018
Since 2018	NGO ADPP – 22 Projects Diver Fundings from: ADPP, UNFPA, Zimbabwe, ADPP BID, Japan, USA, Australia, Swiss-Aid, BAD, Holland, among others.	NGO – Social Projects	Financial Audit for FY 2018/20219/2020  More than 15 Projects per year
2019	Plan Guiné-Bissau UN Funds for Democracy UDF-16-694-GBS - UNDEF	International Institution // Social Project	Financial Audit for FY 2018
2019 - February	Angola – UNDP Social Projects (Partnership with Lochan/India)	International Institution	Financial Audit for 14 Projects – Luanda, Bengela & Bié
2018 - November	Africa Union – Bissau Office (Partnership with Lochan/India)	International Institution	Valuation, Verification and Tagging of Fixed Assets
2008/2009 & 2011	NSIA ASSURANCES BISSAU	Insurances	Increase of Share Capital
Since 2017	Direct AID Kwait Funding Project	Social Project	Financial Audit for FY 2016, 2017, 2018, ...
Since 2017	Fundação Fé & Cooperação European Commission Funding Project	Educational NGO	Financial Audit for FY March/2015 – Feb/2017
Since 2017	Plan International Guiné-Bissau European Commission Funding Project Tackling Female Genital Cutting – EIDHR-2014/355 000	International Institution // Social Project	Financial Audit for FY 2015 & 2016
Since 2016	Guinea-Bissau Red Cross	Humanitarian Institution	Financial Audit for FY 2012/2013/2014 & 2015





Since 2017	Secretary of State for Environmental	Environmental Project	Financial Audit for FY 2013/2014/2015 & 2016
Since 2016	COPE – ITALIAN NGO European Commission Project	Social NGO	Financial Audit for FY 2016
Since 2016	Associação Comum (ADPP Group)	Social NGO	Financial Audit for FY 2013, 2014, 2015 & 2016
Since 2016	ADPP	Social NGO	Financial Audit for FY 2014, 2015 & 2016
2015	Plan International Guiné-Bissau European Commission Funding Project Strengthening the Rights of Girls to Protect Them against Genital Mutilation – EIDHR/2011/272/190	International Institution // Social Project	Financial Audit for FY 2012/2013 & 2014
2012	Conselho Nacional dos Carregadores(CNC-GB)	Maritime Agency for Goods	Financial Audit for FY 2011 & 2012
2010	Guiné-Telecom in Partnership with BDO – Maurice Island World Bank Funding Project	Telecommunication Public Network (Fixed)	Financial Audit for FY 2005, 2006, 2007 & 2008
2010	Guiné-Tel in Partnership with BDO – Maurice Island World Bank Funding Project	Telecommunication Public Mobile Network	Financial Audit for FY 2005, 2006, 2007 & 2008
2010	Secretary of State for Environmental	Environmental Project	Financial Audit for FY 2005 /2006/2007/2008/2009 & 2010
2007	European Commission *Water Project for Rural Areas of Bafatá Country Side - East Region	International Institution Social Project	Financial Audit for FY 2001, 2002, 2003 & 2004 *Budgeted in €4,412 millions
2006	European Commission Demobilization and Reintegration Project for Ex-Soldiers(Veterans)	International Institution Social Project	Financial Audit for FY 2003, 2004 & 2005 *Budgeted in €3 millions



2011 - 2014	Plan Guiné-Bissau a World Bank Funding Project – SNLS - AIDS	International Institution // Social Project	Financial Audit 1-Plan -> Internal Funds 1-Rede Ajuda 2-Médicos do Mundo 3-Casa Emanuel 4-AGUIBEF 5-RONACS 6-Comissão Inter-Diocesana
2007	Instituto Nacional da Segurança Social - INSS	Social Security Institution	Financial Audit for FY 2004, 2005, 2006 & 2007
2008 - 2009	Guinea-Bissau Communication Regulatory Institute	Public Regulatory Institution	Financial Audit for FY 2008 e 2009
2005 - 2006	Ministry for Fishing - 7 Projects	State Public Institution Fishing Projects	Financial Audit for FY 2004, 2005 e 2006
2005 - 2006	CECOME Central de Compra de Medicamentos	Pharmaceutical Public Institution	Financial Audit for FY 2004 e 2005
2010	SNLS – Secretariado Nacional de Luta contra o SIDA  a World Bank Funding Project - AIDS	Social Project – World Bank Funds	
		Ministry for Transports	Audit & Fellow up
		Bissau Port	Audit & Fellow up
		Territorial Ministry	Audit & Fellow up
		Drivers' Union	Audit & Fellow up
		Journalists' Union – SINJOTECS	Audit & Fellow up
		CNJ – Youth National Council	Audit & Fellow up
		Home Land Ministry	Audit & Fellow up
2002	National Laboratory for Public Health Swedish Funding Project	National Laboratory // Health	Financial Audit for FY 2001, 2002 e 2003
2010	Health Ministry PNDS: GAVI – RSS Project GAVI – RSS Project	Health Project	Financial Audit for FY: - PAV – 2008 e 2009 - RSS – 2009
2007 - 2012	Gomes & Gomes	Import/Export Company	Financial Audit for FY 2010 & 2011
2001 and 2009	FUNDEI Swedish Funding	Public Foundation	Financial Audit for FY 2000 & 2008



	<b>Project</b>		
2008-2010	EDEC - NGO	NGO – Social	Financial Audit for FY 2008 & 2009
2007	CARITAS DE BISSAU	Religious Institution	Financial Audit for FY 2004, 2005 & 2006
2010	NGO – Gui-Arroz	NGO – Agricole Activities	Financial Audit for FY 2008 & 2009
2004 2006	– EVANGELICAL CHURCH	Religious Institution	Financial Audit for FY 2002, 2003, 2004, 2005, 2006 & 2007.

## Tax & Fiscal Consultancy (Audits & Advices & Studies)

Date	Institution	Business Field	Task Description
Since 2022	Coris Bank GB	Banking	Tax Advisor
Since 2019	Banque Atlantique GB	Banking	Tax Advisor
Since 2018	ORABANK GB	Banking	Tax Advisor
Since 2018	ELTON GB	Fuels	Tax Advisor
Since 2018	MTN GB	Telecommunication	Tax Advisor
2017	ORABANK GB	Banking	Tax Audit – FY 2014 to 2017
Since 2016	Orange Bissau	Telecommunication	Tax Advisor
2015	Banque Atlantique Guiné-Bissau  Ivory Cost Group	Banking	*Economic & Feasibility Studies for Guinea-Bissau Banking Market *Creation and Set up of the Local Branch
Since 2015	HUAWEI Chinese Group	Telecommunication Equipment	Tax Advisor
2015	Petromar Portuguese Group	Fuels ang Gaz	Tax Audit
2014- 2015	MTN Guiné-Bissau	Telecommunication	Tax Audit
2012	World Banco Project – Ministry of Finance, in Partnership with FaceAfrica, Dakar	Guinea-Bissau Ministry of Finance  World Bank Project	Drafting of the VAT Law, but canceled later in 2012
2012	GIM-UEMOA in collaboration with FaceAfrica, Dakar	Economic and Monetary Regional Organization	Feasibility Study for Implementation of Interbank Transactions System for Bank Cards - ATM
2012	CEDEAO, in collaboration with FaceAfrica, Dakar	Economic and Political Regional Organization	Taxation Study on Customs Duties for ECOWAS' Countries
2010	BECEAO/UEMOA, in Partnership with Mazars - Senegal	Regional Central Bank	Micro – Finances Taxations
2009	UEMOA, in Partnership with Mazars - Senegal	Economic and Monetary Regional Organization	Fiscal Study of Commissions of Interbank Transactions – ATM into UEMOA Region
Since 2007	Ecobank Guiné-Bissau	Banking	Tax Advisor
Since 2006	Doing Business	IFC/WB Magazine	Collaborator for Fiscal Matters in Guinea-Bissau
2002	SHELL	Fuel	Tax Audit

## Accounting, Tax & Others Services/Missions

Date	Entity/Institution	Business Field	Task Description
2019	África Portos & Aeroportos	Cargo Services	Accounting & Taxation
2017-2019	PMAR – Madeira/Portugal Portuguese Group - Bissau	Shipping Agency	Accounting & Taxation
2015-2020	CEMTEC Austrian Company	Industry Facilities	*Accounting & Taxation *Creation and Set up of a Local Branch
2015	Euro Atlantic Airway	Airline Company	Accounting & Taxation
2015-2018	ARREY – Brazilian Company	Food Industry	Accounting & Taxation
2014-Present	TENTAÇÃO Portuguese Company	Food Industry	Accounting & Taxation
2014 - Present	PCCI-Bissau/Call Center	Call Center Company	Accounting & Taxation
2012	SGS - Bissau	Maritime Agency – Control of Goods	Accounting & Taxation
2015	DRUM Commodities - Bissau	Maritime Agency – Control of Goods	Accounting & Taxation
2003	Maersk-Line - Bissau	Shipping Agency – (Containers)	Accounting & Taxation
2012 - 2013	Eiffage – French Company	Civil Engineering	*Accounting & Taxation *Creation and Set up of a Local Branch
2010	CHINAGUIMAR	Shipping Agency	Accounting & Taxation
2006	ENAG	Airport Authority	Closing Books for FY 2001, 2002, 2003, 2004, 2005, 2006, 2007 & 2008
2001 – 2004	Guinea-Bissau Communication Regulatory Institute	Public Regulatory Institution	*Implementing Accounting and Management Procedures *Accounting and Taxation
2007 – 2016	EAGB, E.P.	Public Company Energy Provider	*Closing Books for FY 2006, 2007, 2008, 2009, 2010, 2011, 2012 and 2013 *Installing Computer Network and Server *Installing Accounting Software *Staff Training: 2007, 2014 e 2015
2012 - Present	Royal Air Maroc – RAM-Bissau	Airline Company	*Accounting and Taxation
2009 - 2014			*Installing Server and Computer Network *Installing Accounting, Human Resource and



	<b>APGB – Bissau Port</b>	<b>State Public Institution</b>	<b>Budget Software</b> <b>*Producing Budget for 2010 and 2015</b>
<b>2010</b>	<b>Guiné-Telecom Public Company</b>	<b>Telecommunication Fixed Network</b>	<b>Closing Books for FY 2009</b>
<b>2010</b>	<b>Guiné-Tel Public Company</b>	<b>Telecommunication Mobile Network</b>	<b>Closing Books for FY 2009</b>
<b>2011 - 2012</b>	<b>CMB Bissau City Council</b>	<b>City Council</b>	<b>*Installing Server and Computer Network</b> <b>*Installing Accounting Software</b>
<b>2005 - 2006</b>	<b>Ministry for Fishing African Development Bank Funding Project - PASP/Pescas</b>	<b>Improvement Project</b>	<b>*Implementing Accounting and Management Procedures</b> <b>*Installing Accounting &amp; Budget Software</b>
<b>2004 - 2010</b>	<b>Secretariado Nacional de Luta Contra Sida Bureau for AIDS Program a World Bank Project</b>	<b>Social Project</b>	<b>*Installing Accounting Software</b> <b>*Staff Training</b> <b>*Implementing Accounting &amp; Management Procedures</b> <b>*Financial Audit for their Beneficiaries</b>
<b>2006-2007</b>	<b>Ministry for Economy African Development Bank Funding Project</b>	<b>Rehabilitation Project</b>	<b>*Implementing Accounting Procedures</b> <b>*Installing Accounting &amp; Budget Software</b>
<b>2010 - 2012</b>	<b>SOCOBIS Retailer Company</b>	<b>Retailer</b>	<b>Accounting and Taxation</b>
<b>2009 - Present</b>	<b>CIC – Retailer Company</b>	<b>Import/Export</b>	<b>Accounting &amp; Taxation</b>
<b>2002 - 2015</b>	<b>AIR-SENEGAL INTERNACIONAL – Bissau</b>		<b>Accounting and Taxation</b>
<b>2005 - 2007</b>	<b>PETROGUIN State Public Oil Research Company</b>	<b>Oil Research</b>	<b>*Implementing Management and Accounting Procedures</b> <b>*Staff Training</b>
<b>2008</b>	<b>AREZKI Private Civil Constructing Company</b>	<b>Civil Constructing</b>	<b>*Restructuring</b> <b>*Creation and Set up of the Company</b> <b>*Installing Computer Network</b> <b>*Installing Accounting Software</b> <b>*Staff Training</b>



2004	FED/CAON – National Electoral Commission European Commission		*in Charge of the Staff Payroll – 2004 Election *in Charge of the Financial Reports
2000 2015	- NUNES & IRMÃO, LDA. Retailer Company	Retailer	Accounting and Taxation
2000 2014	- AGEMAR	Shipping Agency	Accounting and Taxation
2002 2006	- CLC, LDA. Fuel Depot Company	Fuel Depot	Revised Accounting for FY 1997 to 2006
2002 2006	- Archbishop of Bissau		*Implementing Management & Accounting Procedures *Installing Accounting & Budget Software *Tax Advisor
2001 2006	- TOTALFINA ELF	Fuel Provider	*Revised Accounting for FY 1997 to 2005 *Tax Advisor
1993 2007	- GRUPO TERTIR		Accounting and Taxation
1991 1998	- CICER	Bissau Beverage Company	*Implementing Management & Accounting Procedures *Installing Accounting & Budget Software

Bissau, July 2022

*Miguel Mango*  
(MBA/USA)

