

The ACCA logo consists of the letters 'ACCA' in white, bold, sans-serif font, centered within a solid red square.

Diploma in International Financial Reporting

Диплом по Международной
Финансовой Отчетности
(ДипИФР на русском языке)

This is to certify that
Настоящим подтверждаем, что

[Signature]
[Signature]

has been awarded the ACCA Diploma in International Financial Reporting
награжден(а) Дипломом ACCA по Международной Финансовой
Отчетности (на русском языке)

December 2017 / декабрь 2017

A handwritten signature in black ink, appearing to read 'J. Bennett'.

Judith Bennett

Director – Professional Qualifications

Association of Chartered Certified Accountants