

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

A blurred signature, likely of the recipient, is visible in the center of the page.

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, reading 'J. Bennett', is positioned above the name.

Judith Bennett

Director – Professional Qualifications

Association of Chartered Certified Accountants