

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

The ACCA Diploma in International
Financial Reporting (DipIFR Russian)
Диплом ACCA по Международной
Финансовой Отчетности
(ДипИФР на русском языке)

This is to certify that
Настоящим подтверждаем, что

Evgeny Topchiev
Евгений Топчиев

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

04 December 2008 session / сессия 04 декабря 2008

A handwritten signature in cursive script, appearing to read 'Richard Feltham'.

President

A handwritten signature in cursive script, appearing to read 'Brandon'.

Deputy President

A handwritten signature in cursive script, appearing to read 'M. J. Smith'.

Secretary

Association of Chartered Certified Accountants