



INSTITUTE OF
**FINANCIAL
ACCOUNTANTS**

A MEMBER OF THE IPA GROUP

Qualification Certificate

This is to certify that

Andrey Kozubets

Registration number: 275767

has been awarded

Diploma in International Financial Reporting Standards for Professionals

Certificate number: 03/2019/10056

Date: March 2019

John Edwards
Chief Executive Officer

Institute of Financial Accountants
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