

Certificate in International Financial Reporting

This is to certify that

Mahmood hagan

has completed the online Certificate in International Financial Reporting (CertIFR) assessment in December 2021

A handwritten signature in black ink, appearing to read 'J Bennett', with a stylized initial 'J' and a trailing comma.

Judith Bennett
Director - ACCA

Association of Chartered Certified Accountants

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.

ACCA retains the right to demand the return of this certificate at any time and without giving reason.

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