



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

Sergey Lisov  
Сергей Лисов

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

06 December 2007 session / сессия 06 декабря 2007

Handwritten signature of the President, appearing to be 'A. Ball'.

President

Handwritten signature of the Deputy President, appearing to be 'M. F. ...'.

Deputy President

Handwritten signature of the Secretary, appearing to be 'M. F. ...'.

Secretary

The Association of Chartered Certified Accountants