

The ACCA logo consists of the letters "ACCA" in white, bold, sans-serif font, centered within a solid red square.

The ACCA Certificate in International Auditing

This is to certify that

Arshak Varzhapetyan

has successfully passed the online
Certificate in International Auditing

April 2015

A handwritten signature in black ink, appearing to read "Alan Hatfield", with a stylized flourish at the end.

Alan Hatfield
director – learning

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

ACCA Registration Number:
AD37485

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

Association of Chartered Certified Accountants