

# IAB

Qualifications for business

**THIS CERTIFICATE CONFIRMS THAT**

*Sirje Saks*

**Achieved a Credit in the Level 4 Diploma in  
Accounting to International Standards**

(Qualification accreditation number 500/3370/0)

**Unit Title: Prepare and appraise financial statements**

(Unit accreditation number J/501/3710)

**December 2009**



Malcolm H. Trotter, Chief Executive

Date of issue: 19.02.2010  
Cert. No. 243281/108



This Diploma does not, in itself, entitle the candidate to membership of the Association or to use its membership designatory letters  
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