

## **Practising Certificate**

This is to certify that:

## Marina Dvoynikova

having complied with the bye-laws of the Association is entitled to practise as a Chartered Certified Accountant in the United Kingdom.

Certificate number 24604331

Valid until 31 December 2025

1521504

## **Association of Chartered Certified Accountants**

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

ACCA retains the right to invalidate this electronic certificate at any time and without giving reason.