



## Certificate of Completion

This is to certify that

**Pankaj Ray**

has completed the course along with the assessment and has been awarded

**Certificate in Financial Statements**

on

**20 September 2024**



A handwritten signature in black ink, appearing to read 'Sandeep Agrawal'.

**Sandeep Agrawal**  
Executive Director

Certificate ID:  
CFIE-CFS-ALL1476

**20th September 2024**