

THE BOARD OF DIRECTORS OF CORPORATE FINANCE INSTITUTE
HAS GRANTED

BRIAN OWINO

who has pursued studies and completed all the requirements for the course of

READING FINANCIAL STATEMENTS

with all the rights and privileges pertaining to this certificate.

A handwritten signature in black ink, reading "Tim Vipond".

Tim Vipond
Chief Executive Officer

A handwritten signature in black ink, reading "Ryan Spendelow".

Ryan Spendelow
Senior Vice President, Content

59199529
Certificate Number

SEPTEMBER 28, 2022