



Foundations in Accountancy

Diploma in Accounting and Business

This is to certify that

Sai Pyae Htet Aung

has been awarded the ACCA Diploma in Accounting and Business

December 2017

A handwritten signature in black ink, appearing to read "J. Bennett".

Judith Bennett
director - learning

Association of Chartered Certified Accountants

ACCA REGISTRATION NUMBER
3973158

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