

THE BOARD OF DIRECTORS OF CORPORATE FINANCE INSTITUTE  
HAS GRANTED

FARHA ZAKIR HUSSAIN

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

NORMALIZING INCOME STATEMENTS

with all the rights and privileges pertaining to this certificate.

A handwritten signature in black ink, appearing to read "Tim Vipond".

**Tim Vipond**  
Chief Executive Officer

A handwritten signature in black ink, appearing to read "Ryan Spendelow".

**Ryan Spendelow**  
Senior Vice President, Content

157975446  
Certificate Number

AUGUST 12, 2025