

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

AUDITING AND BALANCING A 3-STATEMENT MODEL

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

155603304  
Certificate Number

JULY 20, 2025