

**Approved Employer**

Think Ahead

**ACCA**

This is to certify that

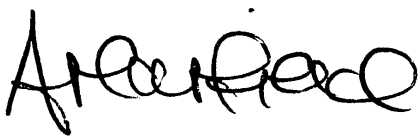
***RSM RUS Ltd.***

has received the award of

**ACCA Approved Employer –  
Professional Development**

in recognition of the continuing professional development  
opportunities provided to ACCA members

Approval valid from: 19 April 2017  
Reference No: 25279276



**Alan Hatfield**  
Executive Director - Strategy & Development

**Association of Chartered Certified Accountants**

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.

ACCA retains the right to demand the return of this certificate at any time and without giving reason.