



CIMA

Chartered Institute of
Management Accountants

Practising Certificate

This is to certify that

Robert Rattray

is licensed by CIMA to work as a Member in Practice
in accordance with the prescribed regulations.

Valid to 31 December 2017

On behalf of the Council

A handwritten signature in black ink, which appears to read 'Charles Tilley', is written over a large, faint watermark of the CIMA crest.

Charles Tilley, Chief Executive