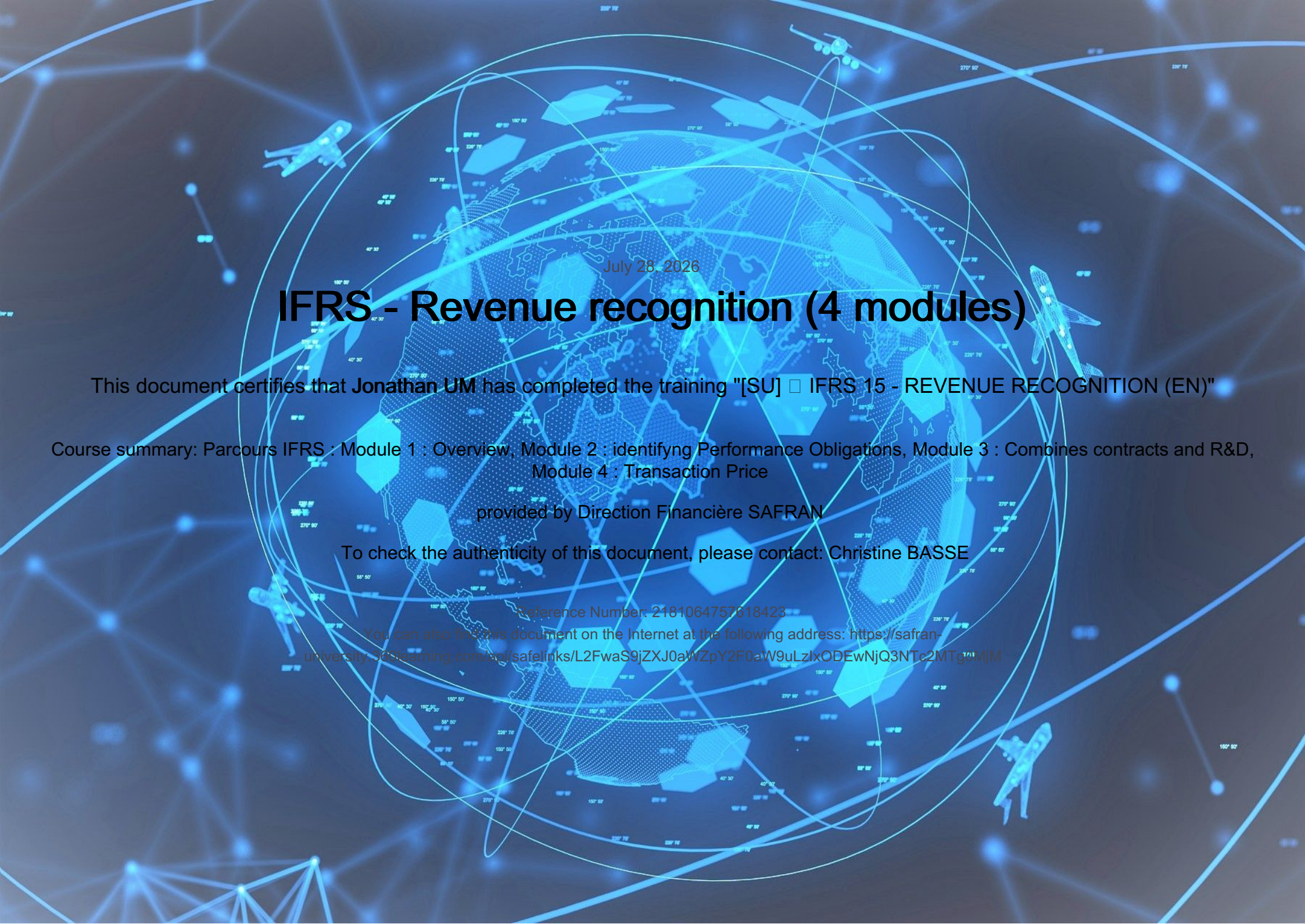


July 28, 2026

IFRS - Revenue recognition (4 modules)

This document certifies that **Jonathan UM** has completed the training "[SU] □ IFRS 15 - REVENUE RECOGNITION (EN)"

Course summary: Parcours IFRS : Module 1 : Overview, Module 2 : identifyng Performance Obligations, Module 3 : Combines contracts and R&D, Module 4 : Transaction Price

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