

IMA® (Institute of Management Accountants) 10 Paragon Drive • Suite 1• Montvale, NJ 07645

Certificate of Completion

Tushar Bajaj

Has Successfully Completed:

U.S. GAAP vs. IFRS: Nonfinancial Assets

| CPE: 1.0 | QAS Self-Study | Accounting | November 12, 2024 |
|------------|-----------------|----------------|-------------------|
| CPE Credit | Delivery Method | Field of Study | Date Completed |

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour National Registry of CPE Sponsors ID Number 103004

State Boards of Accounting CPE Sponsor ID Number: Texas 000028

CPE Program Sponsor Representative Contact: imalms@imanet.org