



INSTITUTE OF
**FINANCIAL
ACCOUNTANTS®**

A MEMBER OF THE IPA GROUP

Practising Certificate

In accordance with the Articles of Association,
Bye-laws and the Codes of Ethics and Best
Practice of the Institute of Financial Accountants.

This is to certify that

Iain McIntyre Macrae FFA FTA

is qualified to engage in public practice

as an IFA Financial Accountant

for the period : 1 January 2026 - 31 December 2026

Membership number: 161474

Certificate number: 11228

Andrew Conway
Chief Executive Officer

Institute of Financial Accountants
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