



ACCA

Registered Learning Partner

This is to certify that

Deloitte & Touche Ltd.

has been awarded

Registered Learning Partner

approval under the Registered Learning Partner programme
in recognition of the quality of learning provision
and support for ACCA students.

Approval valid until 31 March 2017



Dr Mary Bishop
Director of Learning

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.