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| **NATIONAL SECURITIES AND STOCK MARKET COMMISSION** | |
| **DECISION** | |
| **of 26.03.2013  No. 431** | |
|  | **Registered with the Ministry**  **of Justice of Ukraine**  **on April 16, 2013**  **under No. 618/23150** |

**On Approval of the Regulation on Consolidated Supervision over the Activity of Non-Banking Financial Groups whose Primary Activity is Carried Out by an Entity Licensed to Conduct Professional Activity on the Stock Market**

{As amended by decision of the National   
Securities and Stock Market Commission   
[No. 1450 of 28.10.2014](http://zakon5.rada.gov.ua/laws/show/z1433-14)}

According to Item 13 of Article 8 [of the Law of Ukraine On State Regulation of the Securities Market in Ukraine](http://zakon5.rada.gov.ua/laws/show/448/96-%D0%B2%D1%80), Article 16**-1** [of the Law of Ukraine On Financial Services and State Regulation of Financial Services Markets,](http://zakon5.rada.gov.ua/laws/show/2664-14) the National Securities and Stock Market Commission **HAS DECIDED:**

1. To approve the [Regulation on Consolidated Supervision over the Activity of Non-Banking Financial Groups whose Primary Activity is Carried Out by an Entity Licensed to Conduct Professional Activity on the Stock Market](http://zakon5.rada.gov.ua/laws/show/z0618-13#n18), (enclosed).

2. To consider the following decisions invalid:

[Decision of the National Securities and Stock Market Commission of February 07, 2012 No. 236](http://zakon5.rada.gov.ua/laws/show/z0312-12" \t "_blank) On Establishing the Procedure for Determining the Subgroups within a Non-Banking Financial Group, registered with the Ministry of Justice of Ukraine on February 24, 2012 under No. 312/20625;

[Decision of the National Securities and Stock Market Commission of April 26, 2012 No. 584](http://zakon5.rada.gov.ua/laws/show/z0788-12" \t "_blank) On Procedure for Approval by the National Securities and Stock Market Commission of a Responsible Entity for a Non-Banking Financial Group or for Appointment of such an Entity, registered with the Ministry of Justice of Ukraine on May 17, 2012 under No. 788/21101.

3. Department for Co-investment and Regulation of Institutional Investors' Activities (O. Symonenko) shall ensure submission of this decision to the Ministry of Justice of Ukraine for state registration.

4. Department for Information Technology, Internal and External Communications (A. Zaiika) shall ensure publishing of this decision in accordance with the legislation of Ukraine.

5. The decision shall come into force on the day of its official publication.

6. The control over the implementation of this decision shall be entrusted to the member of the National Securities and Stock Market Commission, namely to K. Kryvenko.

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| **Commission Chairman** | **D. Tevelev** |
|  | Minutes of Commission Meeting  of 26.03.2013 No. 14 |

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|  | **APPROVED**  **By Decision of the National**  **Securities and**   **Stock Market Commission**   **of 26.03.2013  No. 431** |
|  | **Registered with the Ministry**  **of Justice of Ukraine**  **on April 16, 2013**  **under No. 618/23150** |

**REGULATION**  
**on Consolidated Supervision over the Activity of Non-Banking Financial Groups whose Primary Activity is Carried Out by an Entity Licensed to Conduct Professional Activity on the Stock Market**

**I. General Provisions**

1. This Regulation establishes requirements for the regulation of activity of non-banking financial groups whose primary activity is carried out by an entity licensed to conduct professional activity on the securities market, requirements for mitigation of risks associated with the activities of some of their members and risks of the groups themselves, for procedure for obtaining the consolidated statements of such groups.

2. The requirements of this Regulation shall apply to non-banking financial groups and subgroups whose primary activity is carried out by an entity licensed to conduct professional activity on the securities market.

3. In this Regulation the terms indicated below shall be used in the following meaning:

consolidated balance sheet of a non-banking financial group is a summary balance sheet of all members of a non-banking financial group that also includes items of off-balance sheet statements of each member of the group;

ratios for the amount of the regulatory capital of a non-banking financial group are the sum of the regulatory and authorized capitals of all members of a non-banking financial group that can not be less than the sum of the amounts, set in accordance with the requirements of the applicable law, of the owned capital for each member of a non-banking financial group;

primary activity in a non-banking financial group is the activity of a group member whose arithmetic mean value of assets for the last four reporting quarters is 50 percent or more of the total arithmetic mean values of assets of all non-banking financial institutions that are part of the group for this period;

regulatory capital of a non-banking financial group is the sum of regulatory capitals of all members of a non-banking financial group for legal entities of such a group, the requirements of legislation for which specified the need to comply with the requirements for the regulatory capital; and the amount of authorized capitals of legal entities of a non-banking financial group, the requirements of legislation for which did not specify the need to comply with the requirements for the regulatory capital;

creation of a financial subgroup within a non-banking financial group (hereinafter referred to as 'the creation of a subgroup') is association of legal entities created for implementation of common investment projects if the total assets of non-banking financial institutions that will enter into the composition of the subgroup are no less than 20 percent of the total amount of assets of all non-banking financial institutions that are members of a non-banking financial group.

Other terms used in this Regulation shall be applied within the meaning of the laws of Ukraine on the regulation of financial services, securities markets and regulatory legal acts of the National Securities and Stock Market Commission (hereinafter referred to as 'the Commission').

4. Submission of consolidated statements shall be performed every year by June 1 of the year following the reporting one by a responsible entity of a non-banking financial group whose primary activity is carried out by an entity licensed to conduct professional activity on the securities market.

5. Annual consolidated statements of a non-banking financial group shall be subject to audit by an auditing firm in accordance with the laws of Ukraine, regulatory legal acts of the Commission, auditing standards and regulations.

6. At the written request of an authorized person of the Commission, a responsible entity of a non-banking financial group shall be obliged to submit consolidated statements on the activities of the non-banking financial group, of its individual members, financial position of group members and etc.

7. The composition of consolidated statements on the activities of a non-banking financial group shall provide for the submission by a responsible entity of a non-banking financial group of the following documents:

[Consolidated Balance Sheet (Statement of Financial Position)](http://zakon5.rada.gov.ua/laws/show/z0336-13/paran192" \l "n192" \t "_blank);

[Consolidated Statement of Financial Results (Statement of Comprehensive Income)](http://zakon5.rada.gov.ua/laws/show/z0336-13/paran201" \l "n201" \t "_blank).

Preparation of Consolidated Balance Sheet (Statement of Financial Position) and Consolidated Statement of Financial Results (Statement of Comprehensive Income) shall be performed in accordance with [National Regulation (Standard) of Accounting 1 “General Requirements for Financial Reporting”](http://zakon5.rada.gov.ua/laws/show/z0336-13/paran17#n17), approved by order of the Ministry of Finance of Ukraine of February 07, 2013 No. 73, registered with the Ministry of Justice of Ukraine on February 28, 2013 under No. 336/22868.

[Consolidated Balance Sheet](http://zakon5.rada.gov.ua/laws/show/z0336-13/paran192" \l "n192" \t "_blank), [Consolidated Statement of Financial Results](http://zakon5.rada.gov.ua/laws/show/z0336-13/paran201#n201) showing activities of a non-banking financial group shall be signed by an Authorized Officer, Chief Accountant of a responsible entity of a non-banking financial group, Head of a separate structural unit (auditor) performing internal audit (control) of an entity which is a member of such a group and was licensed to conduct professional activity on the securities market.

Annual consolidated statements shall be also approved by the report of an auditor or audit firm included in the register of auditors and audit firms that can conduct audits of financial institutions operating on the securities market.

A person related to the members of such a non-banking financial group can not be an auditor or audit firm that performs an audit of the Consolidated Balance Sheet and Consolidated Statement of a such a non-banking financial group.

Forms of the statements can be supplemented by individual items and notes required to display information about a non-banking financial group/subgroup of a banking group.

8. A responsible entity of a non-banking financial group shall prepare consolidated and sub-consolidated statements on the basis of statements of members of such a group.

9. Members of a non-banking financial group shall be obliged to provide a responsible entity of a group and/or an entity carrying out the primary activity in a group with any information required to perform by the responsible entity of a non-banking financial group its functions associated with the preparation of consolidated statements, implementation of methods and procedures required to systematize information on the activities of a non-banking financial group and its individual members, and to minimize the risks of activities of a group as a whole and its individual members.

10. Subgroups of professional participants of the stock market, subgroups of banking institutions, subgroups of non-banking financial institutions licensed to conduct professional activity on the stock market by the National Commission for State Regulation of Financial Services Markets can be defined within a non-banking financial group.

**ІІ. Procedure for Appointment of a Responsible Entity for a Non-Banking Financial Group**

1. In the case of creation of a non-banking financial group, the financial group shall identify a responsible entity of the non-banking financial group among financial institutions included in this group, and shall agree such an entity with the Commission.

2. The non-banking financial group shall within 15 days after the creation of the group submit documents to the Commission in accordance with item 3 of this Section.

3. The non-banking financial group shall submit for approval to the Commission the following documents concerning the responsible entity that is a member of such a financial group:

an application for approval of the responsible entity of the non-banking financial group in any form including full names, EDRPOU codes, locations of legal entities included into the group, their authorized persons;

[Certificate of Appointment of a Responsible Entity for a Non-Banking Financial Group](http://zakon5.rada.gov.ua/laws/show/z0618-13" \l "n120) (Annex);

a copy of the Articles of Association of a Responsible Entity certified by signature of the Head and by the seal (if any) of the company appointed as a responsible entity;

*{Paragraph four of Item 3 of Section II as amended by* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran7#n7)*}*

Certificate in any form of the founders of a responsible entity in accordance with the Articles of Association (surname, given name, patronymic shall be stated in case of creation of a responsible entity by an individual; name and EDRPOU code shall be stated in case of creation of a responsible entity by legal entities);

Certificate in any form of the officers of a responsible entity (surname, given name, patronymic, position name);

Certificate in any form that confirms or contradicts the fact that the responsible entity is in the process of dissolution or bankruptcy, the fact of the temporary appointment by the Commission of Heads of this responsible entity;

Certificate in any form concerning the financial institutions included into the non-banking financial group that nominated the authorized person. The certificate shall contain information about the full names, EDRPOU codes, activities by KVED (Classification of Type of Economic Activity), location of institutions, telephones, faxes, emails, websites on the Internet (if any), details of licenses (if any) allowing to conduct professional activity on the securities market or to deliver financial services;

Certificate in any form of asset value for the last reporting quarter for each member of a non-banking financial group signed by the Head and the Chief Accountant (if any) of a member of such a financial group.

4. The Commission shall return the application and documents without review to the applicant if:

any document referred to in item 3 of this Section is missing;

application and/or documents attached to the application are signed by persons who are not authorized to do so;

documents attached to the application were drawn in violation of requirements established by this Regulation.

*{Section II was supplemented with new item 4 in accordance with* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran8#n8)*}*

5. An applicant shall be informed in writing about leaving the application and documents concerning the responsible entity without review (signed by the member of the Commission that according to allocation of responsibilities is responsible for this area of work), together with an indication of exhaustive list of grounds for leaving the application and documents without review within 10 working days after receiving these documents.

After removing the causes that were the basis for the return of the application and documents without review, the non-banking financial group shall resubmit application and documents for approval of the responsible entity.

*{Section II was supplemented with new item 5 in accordance with* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran8#n8)*}*

6. During consideration of documents submitted by a non-banking financial group, the Commission can request to explain certain provisions or to send revised documents within 3 working days.

*{Item 6 of Section II as amended by* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran16#n16)*}*

7. The Commission by its decision shall have the right to:

approve nominated responsible entity;

refuse to approve such a responsible entity.

8. The Commission shall have the right to refuse to approve a responsible entity of a non-banking financial group in case of:

8.1. Submission of incorrect information.

*{Sub-item 8.2 of Item 8 of Section II was excluded on the basis of* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran17#n17)*}*

8.2. Failure to submit, submission of incomplete information in accordance with item 3 of this Section.

8.3. Being the responsible entity in the process of dissolution or bankruptcy, the existence of the fact of the temporary appointment by the Commission of Heads of this responsible entity.

8.4. Non-compliance of a financial institution nominated for appointment as a responsible entity with the requirements of business reputation.

9. The Commission shall publish its decision concerning the responsible entity by posting it on the official website of the Commission and shall publish it in the official publication of the Commission, shall inform of its decision the authorized person and the person who carries out its primary activity in a non-banking financial group within 5 business days after the date of such a decision making.

The decision of the Commission on the responsible entity may be appealed in accordance with the procedure established by the law.

*{Item 9 of Section II was supplemented by paragraph two as amended by Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran21#n21)*}*

*{Item 9 of Section II as amended by* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran19#n19)*}*

10. The Commission within 30 days of receipt of the relevant documents concerning the responsible entity shall review them and make a decision in accordance with item 7 of this Section.

*{Item 10 of Section II as amended by Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran23#n23)*}*

11. If the Commission does not approve the nominated responsible entity, the non-banking financial group within 30 working days from the date of such a decision making shall resubmit for review of the Commission documents concerning another financial institution nominated as a responsible entity by the members of the group.

12. Within 30 working days from the date of commercial operation or occurrence of an event that is considered by the entity (who carries out its primary activity in a non-banking financial group) to be the basis to exclude the appointed responsible entity of the legal entity from the group, this entity shall withdraw the Commission's approval of the responsible entity by means of submitting to the Commission a written request in any form.

Within 30 working days of the occurrence of events specified in paragraph one of this item, the entity who carries out its primary activity in non-banking financial group shall submit to the Commission documents concerning candidates for the appointment by the Commission of a responsible entity in connection with the occurrence of events specified in the first paragraph of this item.

13. If there is an evidence of non-performance or improper performance by the responsible entity of its functions, the Commission shall have the right to:

appoint independently the authorized person in accordance with the [Law of Ukraine On Financial Services and State Regulation of Financial Services Markets](http://zakon5.rada.gov.ua/laws/show/2664-14);

oblige the financial group to provide additional documents concerning another legal entity as the responsible one.

14. In the event of dissolution of a non-banking financial group, the responsible entity of such a non-banking financial group shall submit to the Commission an application in any form of recognition the Commission's decision on approval of the responsible entity of the non-banking financial group as invalid one together with an indication of information on financial institutions that were a part of this non-banking financial group, and reasons to consider the non-banking financial group as having ceased to exist.

*{Section II was supplemented with new item in accordance with* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran25#n25)*}*

15. The Commission within 30 calendar days of receipt of the relevant documents shall make a decision on recognition of the Commission's decision on approval of the responsible entity of the non-banking financial group as invalid one.

During consideration of documents submitted by a responsible entity of a non-banking financial group, the Commission can request clarification of the information provided.

*{Section II was supplemented with new item in accordance with* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran25#n25)*}*

16. A copy of a decision on recognition of the Commission's decision on approval of a responsible entity of a non-banking financial group as invalid one shall be sent to the applicant together with an accompanying letter signed by a member of the Commission that according to allocation of responsibilities is responsible for this area of work, within 5 business days after the date of such a decision making.

*{Section II was supplemented with new item in accordance with* *Decision of the National Securities and Stock Market Commission*[*No. 1450 of 28.10.2014*](http://zakon5.rada.gov.ua/laws/show/z1433-14/paran25#n25)*}*

**ІІІ. Procedure for Performance of Consolidated Supervision by a Responsible Entity of a Non-Banking Financial Group**

1. A responsible entity of a non-banking financial group shall provide the following in respect of organization of receipt, processing and submission of information on the activities of non-banking financial group members:

accounting, control and mitigation of risks of a non-banking financial group;

preparation of consolidated financial statements in accordance with International Accounting Standards;

establishment and maintenance of a uniform classification of items of assets, liabilities, capital, profit and loss of members of a non-banking financial group;

establishment of uniform accounting procedures for members of a non-banking financial group;

regulation of accounting policy for members of a non-banking financial group;

development of information systems, the establishment of terms and procedures required to ensure fulfillment by a responsible entity of a non-banking financial group of requirements concerning preparation and submission to the Commission of consolidated financial statements;

determination of methods and conditions for monitoring the completeness, timeliness of disclosure and accuracy of information on members of a non-banking financial group that is submitted to a responsible entity of such a group;

preparation and submission to the Commission of consolidated statements of a non-banking financial group.

2. A responsible entity of non-banking financial group shall provide information on activity of:

an entity that carries out the primary activity within a non-banking financial group;

all local and foreign branches, affiliates of an entity that carries out the primary activity within a non-banking financial group;

all subsidiaries and enterprises of an entity that carries out the primary activity within a non-banking financial group;

all companies and enterprises concerning which the subsidiaries and enterprises of an entity that carries out the primary activity within a non-banking financial group have connectedness relations.

3. A responsible entity of a non-banking financial group shall ensure preparation and submission to the Commission of consolidated statements of non-banking financial groups in accordance with the basic principles of consolidated supervision:

analysis of transactions between members of a non-banking financial group in the context of preferring the economic sense of such transactions to the form of their legal implementation;

analysis of consolidated financial statements and establishing effective methods for mitigation of risks associated with the activities of a non-banking financial group;

development and application of measures to minimize a negative impact of the insolvency of members of a non-banking financial group on the activities of other members of the group.

4. For preparation and submission of consolidated statements of a non-banking financial group, a responsible entity of a non-banking financial group, in particular, shall perform:

4.1. Comparative analysis of the total capital of a non-banking financial group with the amount of the mandatory minimum capitals of each of the members of the group on the basis of available information provided to the responsible entity of the non-banking financial group.

The analysis shall be performed on the basis of grouping the amounts of capitals of financial institutions that are members of the group by economy sectors and types of professional activities.

A Consolidated Balance Sheet of a financial group shall also include items of off-balance sheet statements of each member of the group.

The difference between the volumes of capitals of a non-banking financial group and the amounts of the mandatory minimum capitals of its members shall be the basis for future identification of the causes and reasons for these discrepancies and possible consequences, including risks associated with the activities of the group and its individual members.

4.2. Identification of members of a non-banking financial group whose transactions and contracts caused negative consequences and changes, particularly, in the total capital of a non-banking financial group, as well as increased the levels of risks in the activity of some members of a non-banking financial group and the group itself.

Identification of such members of a non-banking financial group shall provide for determining the economic feasibility of transactions and contracts that negatively affected the indicators of the consolidated supervision in a group; application by a responsible entity of a non-banking financial group of methods and mechanisms for mitigation of risks associated with the activities of the subject of the group and the group as a whole; taking measures aimed at return of performance indicators of a non-banking financial group to the standard ones; implementing internal procedures to prevent such situations in the future.

4.3. Analysis of relations and activities of members of a non-banking financial group in terms of comparison of the volume and frequency of participation of members of a non-banking financial group in legal relationships with other members of this non-banking financial group and volume and frequency of participation of members of a non-banking financial group in legal relationships with entities that are not members of such a non-banking financial group.

4.4. On the basis of data of monitoring of activities of individual members of a non-banking financial group and the group in whole, development of internal documents of a non-banking financial group concerning consolidated indicators of the activities of the group.

4.5. Determination of effects of transactions and contracts of members of a non-banking financial group that were not taken into account during processing the results of activities and consolidated statements of a non-banking financial group and that had a negative impact on the state of its performance indicators.

4.6. Studying the results of activities of a non-banking financial group together with separation and subsequent explanations by an entity that submits consolidated statements on the results of activities of a non-banking financial group; determination of the causes of non-compliance of performance indicators of a non-banking financial group with the standards and regulations; taking measures (application of action plans) that can be aimed at elimination of the negative consequences of non-compliance of performance indicators of a non-banking financial group and mechanisms of their prevention in the future.

4.7. Development of risk management system in view of specifics of the composition of members of a non-banking financial group, inherent risks, the experience of members of a group and legal requirements.

**ІV. Risks of Financial Group Activities to Be Supervised and Restriction of Activities of Members of a Non-banking Financial Group**

1. List of types of risks, supervision and control over which are performed in a non-banking financial group directly by a responsible entity of the group, shall include the following types of risks:

the risk of insolvency and bankruptcy of an enterprise that is a member of a non-banking financial group;

the technical risk, involving, in particular, the risk of technical failure in the software of a member of a non-banking financial group, the risk of complete or partial data loss or corruption, including unauthorized access to information by unauthorized persons, and other risks associated with imperfect work of processes and systems or their insufficient protection;

the operational risk, which includes the risk of making a mistake during transaction, performance of illegal transactions related to insufficient qualifications of personnel or neglecting their official duties;

the risk of disclosure of material nonpublic information and other risks associated with intentional or careless actions or omissions of staff of supervision subjects;

the legal risk that includes the risk of violations of the rights of investors, resulting from changes in legislation, violations and non-compliance by the subject of supervision with the requirements of securities laws, including failure to comply with deadlines for submission or non-submission of information in accordance with the applicable requirements, as defined by law, including regulatory acts of the Commission;

the risk of losing business reputation, which in particular is a result of the technical, operational and legal risks;

the risk of unforeseen events due to force majeure that makes it impossible for the subjects of supervision to perform their activities and can cause losses both for the subjects of supervision, clients of these institutions and holders of securities.

2. For certain types of activities of a financial institution that carries out its professional activity on the stock market or activity of co-investment as part of a financial group or its subgroup, the following limits and restrictions shall be established:

2.1. A member of a non-banking financial group, whose primary activity is mainly in this non-banking financial group, shall not be entitled to take credits, loans and issue promissory notes for the amount that exceeds the total amount of the arithmetic mean values of assets of all non-banking financial institutions that are part of the group as of the last reporting date.

2.2. A member of a non-banking financial group, whose primary activity is mainly in this non-banking financial group, shall not be entitled to enter into civil law contracts without the approval of drafts of such agreements by all members of a non-banking financial group if existence of such a group can depend on fulfillment of these contracts or such contracts can cause bankruptcy of one or more members of this non-banking financial group.

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| **Director of Department for Co-investment and Regulation of Institutional Investors' Activities** | **О. Symonenko** |

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|  | Annex to  the Regulation on Consolidated Supervision over the Activity of Non-Banking Financial Groups whose Primary Activity is Carried Out by an Entity Licensed to Conduct Professional Activity on the Stock Market |
|  | To the National Securities and Stock Market Commission from the members of a non-banking financial group (specify the list of legal entities - members of a non-banking financial group indicating EDRPOU/USREOU (the Unified State Register of Enterprises and Organizations of Ukraine) code for each name) |

**CERTIFICATE**  
**of Appointment of a Responsible Entity for a Non-Banking Financial Group**

We, members of a non-banking financial group, consisting of (indicate number of members) made collaborative decision (date of decision making) and appointed a responsible entity - member of the group (name, EDRPOU code of the legal entity that was appointed as a responsible entity) whose candidacy we submit to the Commission for approval.

List of members who made decision:

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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (Surname, Given name, Patronymic) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_                    (Signature of the Head)      L.S. |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (Surname, Given name, Patronymic) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_                    (Signature of the Head)      L.S. |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (Surname, Given name, Patronymic) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_                    (Signature of the Head)      L.S. |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (Surname, Given name, Patronymic) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_                    (Signature of the Head)      L.S. |

\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_, 20\_\_\_.   
       (Date of Certificate Issue)