

This is to certify that

HLB CMA South Africa Inc

has received the award of

ACCA Approved Employer – Trainee Development, Platinum

in recognition of the support provided to ACCA trainees working towards the ACCA Qualification or Certified Accounting Technician (CAT) holder

Reference No: 14036180

Approval valid from: 26 September 2018 Approval valid until: 31 December 2020

J. Sennett.

Judith Bennett

Director - Professional Qualifications

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.