

This is to certify that

Audit Firm Moore Stephens, LLC

has received the award of

ACCA Approved Employer – Professional Development

in recognition of the continuing professional development opportunities provided to ACCA members

Reference No: 29473148

Approval valid from: 2 April 2021

J. Reunatt

Approval valid until: 31 December 2024

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.