

This is to certify that

LLC "Audit Firm "Kyiv Audit Group"

has received the award of

ACCA Approved Employer – Trainee Development, Gold

in recognition of the support provided to ACCA trainees working towards the ACCA Qualification

Approval Valid From: 2 September 2014 Reference No: 10677312

> Alan Hatfield Director of Learning

Association of Chartered Certified Accountants