

The ACCA logo consists of the letters 'ACCA' in a white, bold, sans-serif font, centered within a solid red square.

This is to certify that

Millat Equipment Limited

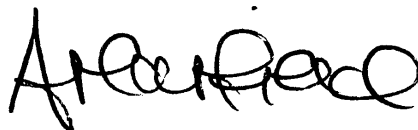
has received the award of

ACCA Approved Employer –
Trainee Development, Gold level

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

Approval Valid From: 18 September 2015

Reference No: 23621545

A handwritten signature in black ink, appearing to read 'Alan Hatfield', with a stylized, cursive script.

Alan Hatfield
Director of Learning