

approved employer.

This is to certify that

Baker Tilly Güreli

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.

Reference number: 33430834 Approval valid from: 30 July 2025

Approval valid until: 31 December 2028

Ann Lamb

ACCA Director - Professional Qualifications

ACCA (THE 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.