



9 May 2018

## TO WHOM IT MAY CONCERN

Dear Sirs,

### LETTER OF REFERENCE FOR KUTH CONSULTING

Kuth Consulting have been engaged by the UMS Group of Companies over an extended period to assist us with various business process improvement initiatives. The results of these initiatives and subsequent recommendations from Kuth Consulting, have realised valuable cost savings and process efficiency improvements to our Group operations.

We have found Kuth Consulting to be very thorough and professional with regard to all the work they have undertaken for us.

Based on the rigorous methodologies that Kuth Consulting utilize to understand business process efficiencies, they are able to deliver tangible results to companies.

I wish them all success in any of their future undertakings.

A handwritten signature in black ink, appearing to read "G W Hellhoff", written in a cursive style.

**G W HELLHOFF**  
Executive Director: UMS Group