## The Institute of Chartered Accountants of India



## Diploma in Insurance and Risk Management (DIRM)

(Post Qualification Course)

This is to certify that

KISHORE KUMAR PAHUJA
Son of PRABHU DAS PAHUJA
Membership No. 71940

of UDAIPUR

Insurance and Risk Management Course held in May, 2004 and successfully completed the Orientation Course conducted by the Institute of Chartered Accountants of India in March, 2005.

Given under the Common Seal of The Institute of Chartered Accountants of India this 19th day of March, 2005.

AMMANA (Ashok Haldia) SECRETARY Lambo a vikama

(Kamlesh S. Vikamsey)
PRESIDENT