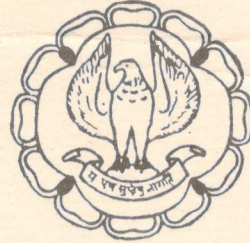


**The Institute of
Chartered Accountants of India**



Final Examination Certificate

This is to certify that

VIGYAN PRAKASH ARORA

of *****

has passed

(XXXXXXXXXXXXXXXXXX)

the Final Examination

held by

The Institute of Chartered Accountants of India

in the month of MAY 1994

Given under the Common Seal of

The Institute of Chartered Accountants of India

this THIRTEENTH *day of* JULY 1994

[Signature]
Senior Deputy Secretary
(Examinations)