

The Institute of Chartered Accountants of India



Certificate of Practice

This is to certify that

Arvind Kumar, ACA

Son of Hari Chand

Membership No. 099782 of Kangra

is entitled to practise as Chartered Accountant.

This Certificate is issued subject to the provisions of
the Chartered Accountants Regulations, 1988,
or modifications and/or amendments thereof.

The Certificate shall be effective from

Second day of April, 2002.

Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of May, 2002.



Ashok Haldia
(ASHOK HALDIA)
Secretary

Ashok Chandan
(ASHOK CHANDAN)
President