

The Institute of Chartered Accountants of India



Certificate of Membership

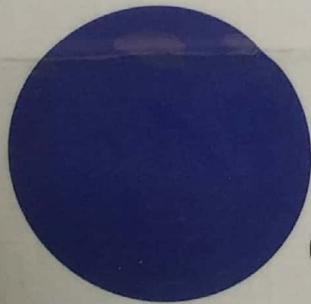
This is to Certify that
Piyush Kumar Kariwala
Son of Atma Ram Kariwala
Membership No. 416647 of Lucknow
was admitted as an Associate of the Institute
on the Tenth day of February, 2012.

Given by the Council
under the Common Seal of
the Institute of Chartered Accountants of India,
this Twenty ninth day of February, 2012.



Signature

416647



T Karg
(T KARTHIKEYAN)
Secretary

manav
(JAYDEEP NARENDRA SHAH)
President



The Institute of Chartered Accountants of India



Certificate of Practice

This is to Certify that
Piyush Kumar Kariwala, ACA
Son of Atma Ram Kariwala
Membership No. 416647 of Lucknow
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Second day of March, 2012.

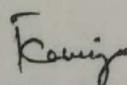
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of March, 2012.

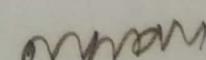


Piyush

416647




(T KARTHIKEYAN)
Secretary


(JAYDEEP NARENDRA SHAH)
President