## The Institute of Chartered Accountants of India



## Certificate of Practice

This is to Certify that

Haard Yogeshkumar Shah, A.C.A.

Son of Yogeshkumar Mafatlal Shah

Membership No. 160371 of Vadodara

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.

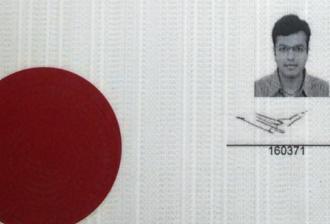
The Certificate shall be effective from the

Tenth day of February, 2014 and

Given under the Common Seal of the

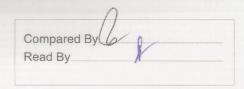
Institute of Chartered Accountants of India,

this Thirty first day of March, 2014.



(T KARTHIKEYAN)
Secretary

\* Rager (K RAGHU) President



ACP Nº 117036