

The Institute of Chartered Accountants of India



Certificate of Practice

This is to Certify that

Sathish Kumar L, F.C.A.

Son of Gandhi Naidu L

Membership No. 221711 of Bangalore

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.

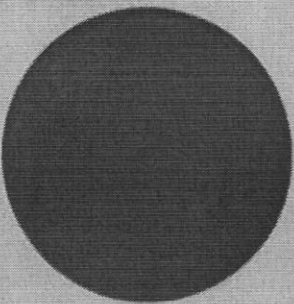
The Certificate shall be effective from the
Twenty third day of December, 2013 and

Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of January, 2014.



Sathish Kumar L

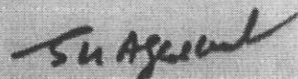
221711



Ravij

(T KARTHIKEYAN)

Secretary



(SUBODH KUMAR AGRAWAL)