

The Institute of
Chartered Accountants of India



Certificate of Practice

This is to certify that
Mihir Kumar Sahu, F.C.A.

Membership No. 53968 of Bhubaneswar
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
Twentyfourth day of December 1992.

Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtyfirst day of January 1993.

A. K. Majumdar
(A. K. Majumdar)
Secretary

N. P. Sarda
(N. P. Sarda)
President