

The Institute of Chartered Accountants of India



Certificate of Practice

This is to certify that
Sakharwade Dilip Hemraj, ACA
Membership No. 100958 of Tumsar
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
Twenty first day of August, 1996.

Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of November, 1996.

Lt. Sane



T. S. Vishwanath

(Signature)
(K R A N IYER)
Secretary (Current Charge)

(T S VISHWANATH)
President