

THE INSTITUTE OF  
CHARTERED ACCOUNTANTS OF INDIA



**Certificate of Practice**

*This is to certify that  
Niraj Kishore Jain  
of New Delhi*

*A.C.A. is entitled to practise as a  
Chartered Accountant.*

*This Certificate is issued subject  
to the provisions of the Chartered  
Accountants Regulations, 1964, or  
modifications and/or amendments thereof.*

*The Certificate shall be effective from  
Eighth day of November 1976.*

*Given under the Common Seal of the  
Institute of Chartered Accountants of India,  
this 31st day of January 1977.*

B.R. Malhotra

*Membership No. 16825 Secretary*

*President*