

Regn No. **ERC/064554**

The Institute of Cost and Works Accountants of India



Intermediate Examination Certificate This is to Certify that

PRASHANT KUMAR SAHOO

OF BHUBANESWAR

has passed the

Intermediate Examination

held by the Institute of Cost and Works Accountants
of India in the month of

JUNE

19 95

Given under the

Common Seal of the
Institute of Cost and Works Accountants of India

this

SIXTEENTH

day of

SEPTEMBER

19 95

(S.R. Acharyya)
Secretary

Prashant Kumar Sahoo