



**AIA**  
THE ASSOCIATION  
OF INTERNATIONAL  
ACCOUNTANTS

# PRACTISING CERTIFICATE

This is to certify that

**M UMAIR**

Membership Certificate No.360758

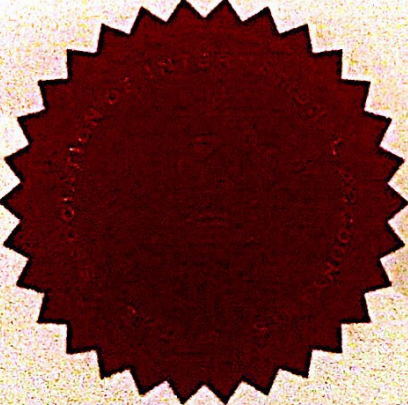
being qualified in accordance with the relevant Articles and Bye-Laws of the Association is authorised by the Council of the Association of International Accountants to practise as a

**PUBLIC ACCOUNTANT**

By Order of the Council

Practising Certificate Issue Number: 3086  
Practising Certificate Jurisdiction: United Kingdom

This Certificate does not authorise the holder to act as a Statutory Auditor  
The Certificate is the property of the Association and must not in any circumstances be altered or copied  
Valid until 30th September 2016 and includes authorisation as an Independent Examiner (Bye-laws 1 and 74(2))



*Philip J. J. Turnbull*

Philip J J Turnbull, Chief Executive

**CREATING WORLD CLASS ACCOUNTANTS**