

Established  
**1916**



# Practising Certificate

In accordance with the Articles of Association,  
Byelaws and the Codes of Ethics and Best Practice  
of the Institute of Financial Accountants

This is to certify that

**Muhammad Usman AFA MIPA**

is qualified to engage in public practice

for the period : 4 May 2017 - 31 December 2017

Membership number: 263701

Certificate number: 11892



John Edwards  
Chief Executive Officer

Institute of Financial Accountants  
Member of the IPA Group

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