MAHFUZ AMIN NOWSHER & CO.
(Formerly M. Ruhul Amin & Co.)
CHARTERED ACCOUNTANTS

6/9 Block -D, (1st Floor)
Lalmatia, Dhaka-1207
New address: 53 Motijheel C/A (11th Floor), Dhaka-1000
Phone-9569313, Mobile-01714167497, E-mail: raminfca@gmail.com

Form M

Certificate of Completion of Service Under Articles

[Bye-laws 77 (a) and 80 (b)]

I MD. RUHUL AMIN FCA of **Mahfuz Amin Nowsher & Co. (Formerly M. Ruhul Amin & Co.) Chartered Accountants** *do hereby certify that* HASAN MAHMUD *served as an articled student under me in accordance with The Bangladesh Chartered Accountants Bye-laws, 1973 for a period of* 3 YEARS *from* 10-07-2011 *to* 09-07-2014 *, that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.*

I further certify that during the above mentioned period the articled student was given leave for 95 (NINETY FIVE) *days.*

The articles were duly registered with The Institute of Chartered Accountants of Bangladesh vide Registration No. 19749 *of* 2011

M/s Mahfuz Amin Nowsher & Co. ★ Dhaka

Name in Block Letters :

Signature
(MD. RUHUL AMIN FCA)

Place : Dhaka.

Date : 15 JUL 2014

Signature of Articled Student.
(HASAN MAHMUD)