

Established under the Accountants Act No. 15 of 2008

# PRACTISING CERTIFICATE

*This is to certify that*

**CPA Njoroge Timothy Karanja**

*Having complied with the provisions of the Accountants Act No. 15 of 2008 is hereby authorized to practise in Kenya as a Certified Public Accountant Subject to holding a valid annual licence under practising Number*

**P/1594**

*Given under our hand and the common seal of the Institute Of Certified Public Accountants of Kenya*

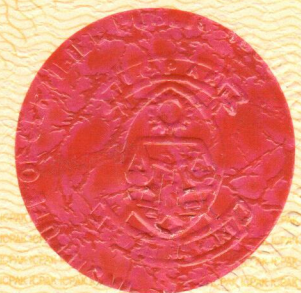
*This 16th Day of August 2007*

*Re-Issued 1<sup>st</sup> January 2016*

Chairman of the Council

Chairman of the R & QA Committee

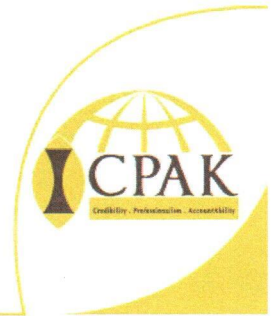
Secretary to Council



**This certificate is the property of the Institute of Certified Public Accountants of Kenya and must be returned to the Institute upon request**

A member of Eastern Central and Southern African Federation of Accountants & International Federation of Accountants

Institute of Certified Public Accountants of Kenya  
CPA Centre, Ruaraka, Thika Road.  
P. O. Box 59963 – 00200 Nairobi, Kenya  
Tel: (020) 2304226/7; 8068570/1  
Mobile: (+254) 727531006 / 733856262 / 721469796  
Fax: (020) 8562206  
Drop in box no. 164 Revlon Professional Plaza



**Our Ref: ICPAK/C&S/LGS/43143**

**Wednesday, 23 January 2019**

**TO WHOM IT MAY CONCERN**

**RE:CPA NJOROGE TIMOTHY KARANJA-MEMBERSHIP NUMBER 4471**


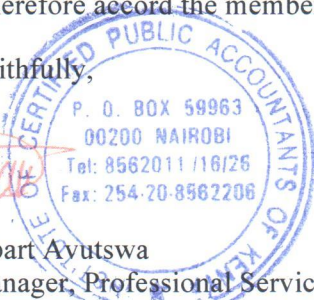
We wish to confirm that **CPA Njoroge Timothy Karanja, M/NO 4471** is a member of the Institute of Certified Public Accountants which is the professional accountancy body recognized by Law to regulate the accountancy profession in Kenya

Members of the Institute who are in good standing are required to adhere to the code of Ethics for Accountants, pay subscriptions on time and attain the required hours of continuous professional development training in each calendar year.

We confirm that **CPA Njoroge Timothy Karanja** is in good standing as of this date.

Kindly therefore accord the member the required assistance.

Yours Faithfully,

CPA Nebart Ayutswa  
Chief Manager, Professional Services  
FOR: CHIEF EXECUTIVE



THE REGISTRATION OF BUSINESS NAMES ACT  
(Cap. 499, section 14)

CERTIFICATE OF REGISTRATION

I HEREBY CERTIFY that *Timothy Karanja Njoroge....*

carrying on business under the business name of *NJOROGE KARANJA & ASSOCIATES*

at *Plot 37 262/4 Nairobi West Road P.O. Box 31337 00600 Nairobi*

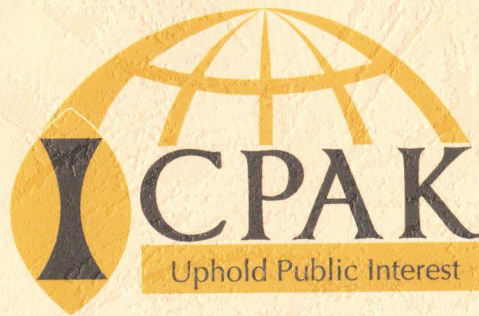
have/has been duly registered under Number *487226* pursuant to and in accordance  
with the provisions of the Registration of Business Names Act and Rule made thereunder.

GIVEN under my hand at Nairobi this *Nineteenth* day of *September*

Two thousand and *seven*

*[Handwritten signature]*

*Snr. Assistant Registrar*



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## **FIRM ANNUAL PRACTISING LICENSE - 2019**

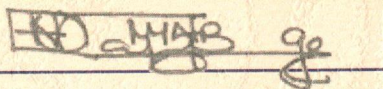
This is to certify that

### **Njoroge Karanja & Associates**

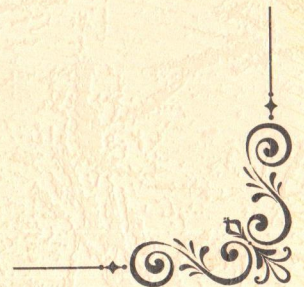
Having complied with the provisions of the Accountants Act No. 15 of 2008 is hereby licensed to practice in Kenya as a Certified Public Accountant Firm under Practising Firm Number  
**PF/526**

This Authority is valid up to 31st December 2019 and is renewable annually.

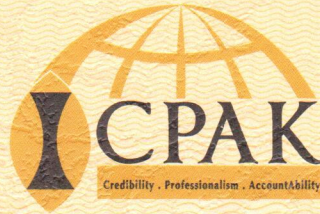
Given under our hand and the common seal of the Institute of Certified Public Accountants of Kenya  
This 1st day of January 2019



Secretary to Council



R/4471



Established under the Accountants Act No. 15 of 2008

## ANNUAL PRACTISING LICENSE-2019

*This is to certify that*

**CPA Njoroge Timothy Karanja**

*Having complied with the provisions of the Accountants Act No. 15 of 2008 is hereby authorized to practise in Kenya as a Certified Public Accountant in the*

*Name and Style of*

**NJOROGE KARANJA & ASSOCIATES**

*Under Practising Number*

**P/1594**

*This Authority is valid up to 31<sup>st</sup> December 2019 and is renewable annually.  
Given under our hand and the common seal of the Institute of Certified Public Accountants of Kenya this 1<sup>st</sup> day of January 2019*

Secretary to Council



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