

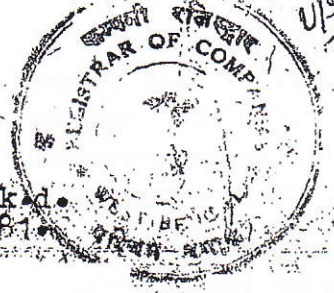
Form I. R.
CERTIFICATE OF INCORPORATION no 34725 of 1982

I hereby certify that Elia Electronics Private Limited

is this day incorporated under the Companies Act, 1956 (No. 1 of 1956) and that the Company is Limited.

Given under my hand at Calcutta this Twenty Sixth day of March one thousand nine hundred and Eighty Two

If the Company has become public company U.S. 44 of the B. Act 1956 Special Resolution passed on 27.7.82



(Sd/-) Registrar of Companies, West Bengal.

Received 20/3/82