The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 019561

This is to certify that the Peer Review of

M/s L B Jha & Co

F 2/2, Gillander House,

8, Netaji Subhas Road,

Kolkata-700001

FRN.: 301088E

has been carried out for the period

2021-2024

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 22-01-2025

The Certificate shall remain valid till: 31-01-2028

Issued at New Delhi on 11-02-2025

CA. Prasanna Kumar D	CA. (Dr.) Raj Chawla	CA. Mohit Baijal
Chairman Peer Review Board	Vice-Chairman Peer Review Board	Secretary Peer Review Board

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.