The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 017534

This is to certify that the Peer Review of

M/s Jay Gupta And Associates

23, Gangadhar Babu Lane, Imax Lohia Square,

3rd Floor, Unit No. 3A,

Kolkata-700012

FRN.: 329001E

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: 01-08-2024

The Certificate shall remain valid till: 31-07-2027

Issued at New Delhi on 25-07-2024

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*'.