The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 024462

This is to certify that the Peer Review of

M/s Sakhla Shah & Associates

Office No. 710, Hive, 67, Icon Poisar,

Gymkhana Road, Kandivali West,

Mumbai-400067

FRN.: 145637W

has been carried out for the period

2022-2025

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

This Certificate is effective from: 05-02-2026

The Certificate shall remain valid till: 28-02-2029

AQMM Maturity Level : 3

Issued at New Delhi on 11-03-2026

CA. Vishnu Kumar Agarwal	CA. Dayaniwas Sharma	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*'.