



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 024796

This is to certify that the Peer Review of

M/s S Krishnamoorthy & Co

No. 16, 2nd Floor, Bharathi Park, Main Road,

2nd Cross Street, Saibaba Colony,

Coimbatore-641011

FRN.: 001496S

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: 01-04-2026

The Certificate shall remain valid till: 31-03-2029

AQMM Maturity Level : 1

Issued at New Delhi on 24-03-2026

CA. Vishnu Kumar Agarwal

**Chairman
Peer Review Board**

CA. Dayaniwas Sharma

**Vice-Chairman
Peer Review Board**

CA. Mohit Bajaj

**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*'.