

CS. R. ARUN, B.COM, ACS
PRACTICING COMPANY SECRETARY

CERTIFICATE FOR ANNUAL AUDIT COMPLIANCE

We have examined the relevant books of accounts, records and documents maintained by Mr. Thamarapallil Abraham Joseph bearing SEBI registration number INA 000018115 and a member of the BSE Administration and Supervision Ltd. (BASL) bearing **BASL membership ID BASL2010** to fulfil the Annual Audit Compliance requirement as prescribed in Chapter III Section 19(3), of SEBI (Investment Advisers) Regulations, 2013, guidelines and circulars, for the year ended 2024-2025.

The purpose of this audit is to examine the processes, procedures followed, and the operations carried out by the Investment Adviser as per the applicable Acts, Rules, Regulations, Byelaws and Circulars prescribed by SEBI and BASL.

The scope of the audit are as follows;

1. SEBI (Investment Advisers) Regulations, 2013
2. SEBI Master Circular SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2024/50 dated 21.05.2024
3. Other SEBI guidelines and Circulars in relation with Investment Advisers

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of this audit. The documents verified by us are as follows;

1. Eligibility Certificates of Investment Advisor
2. Agreements with the client
3. Client Folders
4. Investment Registers
5. Client Registers
6. Communications with the clients

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7. Bank Statements of IA
8. Other documents stipulated by SEBI (Investment Advisers) Regulations, 2013

We have conducted the audit within the framework provided by SEBI/BASL for the purpose of this audit. Our report hereunder is based on audit carried out on a sample basis

In our opinion proper books of accounts, records & documents, as per the regulatory requirement have been maintained by the member, so far as it appears from examination of the books.

Based on the scrutiny of relevant books of accounts, records and documents, we certify that the member has complied with the relevant provisions of SEBI Act, 1992, SEBI (Investment Advisers) Regulations, 2013 and various circulars of SEBI & various circulars issued by the BASL except otherwise mentioned in the **Annexure** to this report.

We declare that we do not have any direct / indirect interest in or relationship with the member or its directors / partners / proprietors / management, other than the proposed Audit assignment and also confirm that we do not perceive any conflict of interest in such relationship / interest while conducting audit of the said member.

In our opinion and to the best of our information and according to the explanations given to us by the individual IA, the Report provided by us as per the Annexure and subject to our observations, which covers the entire scope of the audit, is true and correct.



R. ARUN, B. Com, ACS
Practicing Company Secretary
"Sreenandanam", VIKRAS -14
Vikram Sarabai Road, Poonithura P.O.
Kochi-682 038, Kerala.

ARUN. R

Company Secretary in Practice

Certificate of Practice No: 25051

UDIN No.: A053605G001316075

Date: 23.09.2025

Place: Kochi