



ANNUAL AUDIT REPORT

I have examined the registers, records, books and papers of AROHA CAPITAL PRIVATE LIMITED (registration number of the company with SEBI is INA200000175) as required to be maintained under Securities and Exchange Board of India (Investment Advisers) Regulations, 2013, Securities and Exchange Board of India (SEBI) (INVESTMENT ADVISORS) (Amendment) Regulations, 2020, Securities and Exchange Board of India (SEBI) (INVESTMENT ADVISORS) (Second Amendment) Regulations, 2021 or subject to any other applicable provisions as applicable to the Company.

In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the Company, its officers and agents, I certify that in respect of the aforesaid financial year ending 31st March 2021:

1. The Company has kept and maintained all registers as stated in Annexure 'I' to this certificate, as per the provisions of the regulations and the rules made there under and all entries therein have been duly recorded.
2. Provided that where records are required to be duly signed and are maintained in electronic and or physical form, such records are properly maintained. It is ensured that the books of account, records and documents are being maintained by the investment adviser in the manner specified as per the regulations.
3. That the provisions of the Act, rules, regulations and the provisions of the Securities Contracts (Regulation) Act, and the rules made there under are being complied with.
4. There are no instances of complaints received from investors, other stock brokers, sub-brokers or any other person;
5. The Investment Advisor has exercised due skill, care and diligence in furnishing the service to the clients.
6. The company has satisfied the net worth and capital adequacy norms as per the regulation Securities and Exchange Board of India (SEBI) (INVESTMENT ADVISORS) REGULATIONS 2013.
7. The company has the necessary infrastructure to effectively discharge the activities of an investment adviser.



8. The company as being other than a Bank or NBFC, undertaking Investment Advisory Services, is made in the name of the company.
9. There was no change in control of the investment adviser during the period of service rendered as an Investment Adviser.
10. The company has furnished to the Board information and reports as specified by the Board from time to time.
11. It is ensured that the representatives of the Investment Adviser as applicable comply with the certification and qualification requirements under Regulation 7 at all times.
12. The company has disclosed to prospective clients, all material information about itself including its business, disciplinary history, the terms and conditions on which it offers Advisory Services, affiliations with other intermediaries and such other information as is necessary.
13. The company has disclosed to its clients, consideration by way of remuneration or compensation received or receivable by it or any of its associates or subsidiaries for any distribution or execution services in respect of the products or securities for which the investment advice is provided to the client.
14. The company before recommending to a client, has disclosed consideration by way of remuneration or compensation or in any other form whatsoever, if any, received or receivable by the investment adviser, if the client has shown its desire to avail the services of a stock broker or other such intermediary.
15. The company has disclosed to the client its holding, in financial products or securities which are subject matter of advice and all material facts relating to the key features of the products or securities, particularly, performance track record.
16. The company has drawn the client's attention to the warnings, disclaimers in documents, advertising materials relating to an investment product which it has recommended to the client.
17. The company has appointed a Compliance Officer who is be responsible for monitoring the compliance by the Investment Adviser in respect of the requirements of the Act, regulations, notifications, guidelines, instructions issued by the Board.
18. There was no prosecution initiated against or show cause notices received by the Company and no fines or penalties or any other punishment was imposed on the Company during the financial year, for offences under the provision.



19. The Company has complied with Regulation 22 of amended IA Regulations, 2020 towards Segregation of Advisory and Distribution Activities.
20. The company has complied with Regulation 19 (1) (d) of the amended IA Regulations which provides that IA shall enter into an investment Advisory Agreement with its clients.
21. The Company has complied with Regulation 15 A of the amended IA Regulations as notified by SEBI and fees are charged based on Assets under Advice (AUA) mode and detailed out in the Agreement with necessary calculation and examples.
22. The Company has maintained records of interactions ,with all clients including prospective clients (prior to onboarding), where any conversation related to advice has taken place inter alia, in the form of:
- i. Physical record written & signed by client,
 - ii. Telephone recording,
 - iii. Email from registered email id,
 - iv. Record of SMS messages,
 - v. Any other legally verifiable record.
23. The Company has maintained the display of details on it's website and in other communication channels inorder to protect the interest of investors and bring more transparency in the functioning of investment advisers:
- a. Complete name of Investment Adviser as registered with SEBI,
 - b. Type of Registration-Individual, Non-Individual,
 - c. Registration number, validity of registration,
 - d. Complete address with telephone numbers,
 - e. Contact details of the Principal Officer –contact no, email id etc.,
 - f. Corresponding SEBI regional/local office address.



24. The investment adviser has acted in a fiduciary capacity towards its clients and has disclosed all conflicts of interests as and when they have arisen.

Place: Bangalore
Dated: 22 June 2021

For SHRI KP & Associates
Company Secretaries



SHRI KRISHNA PRASAD
Proprietor
C. P. No: 9659

Mr. Shri Krishna Prasad
M/s. SHRI KP & Associates
Practicing Company Secretaries
1578, Second Floor, 1st Cross,
Gangondanahalli Road,
Chandra Layout, Bengaluru-560040
FCS : 8714, PCS : 9659

Annexure I.

1. The Investment Advisor has maintained the following records:

- (a) Know Your Client records of the client;
- (b) Risk profiling and risk assessment of the client;
- (c) Suitability assessment of the advice being provided;
- (d) Copies of agreements with clients, if any;
- (e) Investment advice provided, whether written or oral;
- (f) Rationale for arriving at investment advice, duly signed and dated;
- (g) A register or record containing list of the clients, the date of advice, nature of the advice, the products/securities in which advice was rendered and fee, if any charged for such advice.

2. The Investment Advisor has maintained records of Clients in physical and / electronic form and preserved from inception.

Place: Bangalore

Dated: 22 June 2021

For SHRI KP & Associates
Company Secretaries



SHRI KRISHNA PRASAD

Proprietor

C. P. No: 9659

Mr. Shri Krishna Prasad
M/s. SHRI KP & Associates
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