ISHWAR & GOPAL

CHARTERED ACCOUNTANTS

K.V. GOPALAKRISHNAYYA, B.Com., F.C.A.

Y. KESHAVAYYA, B.Com., F.C.A.

S. BHASKAR, B.Com., F.C.A.

THILAKRAJ S.P., B.Com., F.C.A.

SEETHALAKSHMI A., B.Com., A.C.A.

AJAY V. HANDE, B.Com., F.C.A.



Sri Vinayaka Building, 2nd Floor No. 21/3, T.S.P.Road, Kalasipalyam Bengaluru - 560 002.

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CERTIFICATE

We, Ishwar and Gopal, Chartered Accountants have reviewed the Investment Advisory records maintained by AROHA CAPITAL PRIVATE LIMITED (Investment Advisor) having (registration number of the company with SEBI is INA200000175). After verification of records, we do certify that:

The Company is into providing Investment Advisory services only. Client level segregation as notified by SEBI vide Securities and Exchange Board of India (Investment Advisers) (Amendment) Regulations, 2020 with Regulation 22 of amended IA Regulations of SEBI is complied with for the year ending 31.03.2025.

For Ishwar and Gopal, Chartered Accountants,

FRN: 001154S

Ajay V Hande

Partner

MRN: 244781

Date: 10th May 2025

Place: Bangalore

UDIN: 25244781BMNRHQ6248S

ISHWAR & GOPAL CHARTERED ACCOUNTANTS Sri Vinayaka Building # 21/3, T.S.P. Road Kalasipalyam BANGALORE-560 002