

# 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., A.C.A.



Sri Vinayaka Building, 2nd Floor  
No. 21/3, T.S.P.Road, Kalasipalyam  
Bengaluru - 560 002.  
Telephone: 080 - 26701694, 26700009  
E-Mail: gopal@gkcas.com  
keshav@gkcas.com  
bhaskar@gkcas.com  
thilak@gkcas.com

## 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 Regulation of SEBI is complied with for the year ending 31.03.2023

For Ishwar & Gopal,  
Chartered Accountants  
FRN: 0011545

Ajay V Hande  
Partner  
MRN:244781  
UDIN: 23244781BGYBEI4488

Date: 14<sup>th</sup> June 2023  
Place: Bangalore

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