

# 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.  
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 Regulations of SEBI is complied with for the year ending 31.03.2024.

For Ishwar and Gopal  
Chartered Accountants  
FRN: 001154S

Ajay V Hande  
Partner  
MRN: 244781  
UDIN: 24244781BKFHKV9549

Date: 5<sup>th</sup> August 2024  
Place: Bangalore

**ISHWAR & GOPAL**  
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