V. SWAMINATHAN, B. Com., F.C.A.
Chartered Accountant

G4, Perfect Park apartment,
Balamurugan Nagar Main Road,
Kilkattalai, Chennai – 600 117.
Mobile: 9500185087
E-mail: Swaminathan.ca@gmail.com

CERTIFICATE FOR ANNUAL AUDIT COMPLIANCE

We have examined the relevant books of accounts, records and documents maintained by Hariharan, bearing SEBI registration number INA000021915 and a member of the BSE Ltd. bearing BSE Enlistment ID 2443 to fulfil the Annual Audit Compliance requirement as prescribed vide SEBI (Investment Advisers) Regulations, 2013, guidelines and circulars, for the year ended 2025-2026.

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 BSE.

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. 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. We have conducted the audit within the framework provided by SEBI/BSE for the purpose of this audit.

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 BSE 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, 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.

VAIDYANATHAN SWAMINATHAN
Digitally signed by VAIDYANATHAN SWAMINATHAN
Date: 2026.09.24 21:23:57 +05'30'

V. Swaminathan
Chartered Accountant
Membership no. 021119
FRM No. 12008S
UDIN No.: 26021119WSOBDJ5286
Date and Place: 24-09-2026, Chennai