



## POOJA M. KOHLI & ASSOCIATES

Company Secretaries

#655, St. No. 4, Preet Nagar, Dugri, Ludhiana 141123.

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### AUDIT REPORT

#### CERTIFICATE FOR INTERNAL AUDIT

We have examined the relevant books of accounts, records and documents maintained by **Girish Singal** bearing SEBI registration number **INH000015701** to fulfill the internal audit requirements as prescribed by SEBI (Research Analyst) Regulations, 2014 for the period ending **31<sup>st</sup> March, 2025**.

The purpose of this audit is to examine that the processes, procedures followed and the operations carried out by the Research Analyst are as per the applicable Acts, Regulations and Circulars prescribed by SEBI.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of this internal audit.

On the basis of above, we certify that the Research Analyst have followed the processes, procedures and have performed their duties in accordance with the SEBI (Research Analyst) Regulations, 2014.

We declare that we do not have any direct / indirect interest in or relationship with the proprietor and also confirm that we do not perceive any conflict of interest in such relationship / interest while conducting internal audit of the member.

For Pooja M Kohli & Associates  
Company Secretary in Whole Time Practice

Pooja M Kohli

Proprietor

CP No. 14836

Place: Ludhiana

Date: 26.09.2025

UDIN: F007255G001352522