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Name of BASL enrolled Investment Adviser	Kaleidofin Private Limited
SEBI Registration No.	INA200009874
BSE Enlistment No.	BASL1632
Entity type	Private Limited Company
Financial Year	2025-2026
Name and Contact Details of Principal officer	Ms. Sai Saranya Ramesh Email ID: saranya.ramesh@kaleidofin.com Contact: 044 2888022
Name and Contact Details of Compliance Officer	Mrs. Sindhuja A M Email ID: sindhuja.am@kaleidofin.com Contact: 9884475853
Total No. of Clients as on 31-03-2026	NIL

Regulation	Particulars	Compliance Status	Reason for non-compliance/ Non-applicability	Action taken on adverse findings (duly approved by the individual IA / management of the non-individual IA)
Regulation 2	"principal officer" in case of non-individual investment adviser engaged: i. solely in providing investment advisory services, shall mean the managing director or designated director or managing partner or executive chairman of the board or equivalent management body who is responsible for the overall function of the business and operations of non-individual investment adviser; ii. in the activities other than investment advisory services, through separate departments / divisions, may be the person at the management level who is a business head or unit head, responsible for the overall function of the business and	☑Complied ☐Not- Complied ☐ Not Applicable	NA	NA

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	operations related to investment advisory services.			
Regulation 3	**Application for grant of certificate** (1) No person shall act as an investment adviser or hold itself out as an investment adviser unless he has obtained a certificate of registration from the Board under these regulations.	☑Complied ☐Not- Complied ☐ Not Applicable	NA	NA
Regulation 6	**Consideration of application and eligibility criteria** Regulation 6 states all matters, which are relevant for the purpose of grant of certificate of registration.	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA
Regulation 7 and SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(v)	**Qualification and Certification requirement** An individual investment adviser or a principal officer of a non-individual investment adviser registered as an investment adviser under these regulations and persons associated with investment adviser shall have minimum qualification and certification requirements as mentioned in Regulation 7(1) and 7(2).	☑Complied ☐Not-Complied ☐ Not Applicable	NA	NA
SEBI Circular Ref. No. SEBI/HO/IMD/DF1/CIR/P/2020/182 (Dated September 23, 2020) Clause 2(iv)	**Qualification and certification requirement.** Existing individual IAs above fifty years of age shall not be required to comply with the qualification and experience requirements specified under Regulation 7(1) (a) and 7(1) (b) of the amended IA Regulations. However, such IAs shall hold NISM certifications and comply with other conditions as specified under	☐Complied ☐ Not- Complied ☑ Not Applicable	NA	NA

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	Regulation 7(2) of the amended IA regulations at all times.			
Regulation 8 And SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(iv)	Compliance to deposit based on the maximum number of clients on any day during the previous financial year. No. of clients – Deposit Upto 150 clients – 1 lakh 151 to 300 clients – 2 lakhs 301 to 1000 clients – 5 lakhs 1001 and above clients – 10 lakhs	☑Complied ☐Not-Complied ☐ Not Applicable	NA	NA
Regulation 13(b)	**Conditions of certificate:** (b) The investment adviser shall inform the Board in writing, if any information or particulars previously submitted to the Board are found to be false or misleading in any material particular or if there is any material change in the information already submitted.	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA
Regulation 13(c)	**Conditions of certificate:** The investment adviser, not being an individual, shall include the words 'investment adviser' in its name: Provided that if the investment advisory service is being provided by a separately identifiable department or division or a subsidiary, then such separately identifiable department or division or subsidiary shall include the words 'investment adviser' in its name;	☐Complied ☐ Not- Complied ☑ Not Applicable	NA *(the IA is yet to commence the IA Business)*	NA
Regulation 13(d)	**Conditions of certificate:** An individuals registered as investment advisers shall use the term 'investment adviser' in all their correspondences with their clients53[:] 54[Provided that part-time investment adviser registered under these regulations shall use the term 'part-time investment adviser' in all their correspondences with their clients.]	☐Complied ☐ Not- Complied ☑ Not Applicable	NA *(the company is yet to commence the IA Business)*	NA

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Regulation 13(e-g) and SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(vi)	**Registration as Non-Individual Investment Advisor:** Individuals registered as investment advisers whose number of clients exceed three hundred at any point of time or the fee collected during the financial year exceeds three crore rupees, whichever is earlier shall: a. (i) immediately intimate the Administration and Supervisory Body and initiate the process of transition from individual to non-individual investment adviser; and b. (ii) apply for grant of in-principle approval for registration as non individual investment adviser within 3 months from the date on which the threshold is reached;] c. The in-principle registration shall be valid for a period of three months to assist in the transition from registration as individual investment adviser to non-individual investment adviser; d. On completion of the transition period or upon grant of certificate of registration as non-individual investment adviser, whichever is earlier, investment adviser shall surrender his registration as individual investment adviser.	☐ Complied ☐ Not-Complied ☑ Not Applicable	NA	NA
Regulation 13(h)	The number of clients of a part-time investment adviser shall not exceed seventy five in total at any point of time.	☐ Complied ☐ Not-Complied ☑ Not Applicable	NA	NA

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SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(viii)	Whether Part time IA has complied with all the regulatory requirements?	☐ Complied ☐ Not-Complied ☑ Not Applicable	NA	NA
Regulation 15 (7)	Has an investment advisor entered into transactions on its own account which is contrary to its advice given to clients for a period of fifteen days from the day of such advice	☐ Complied ☐ Not-Complied ☑ Not Applicable	NA	NA
Regulation 15 other than sub point 7	**General Responsibility** Whether IA has followed all the responsibilities as mentioned in regulation 15?	Complied ☐Not- Complied ☑Not Applicable	NA	NA
Regulation 15A read with SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(iii)	**Fees** Investment Adviser shall be entitled to charge fees for providing investment advice from a client in the manner as specified by the Board namely - Assets under Advice (AUA) mode or Fixed fee mode.	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 2.1	**Restriction on free trial** IAs shall not provide free trial for any products/services to prospective clients.	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 2.1	**Non acceptance of part payments** IAs shall not accept part payments (where some part of the fee is paid in advance) for any product/service	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
Regulation 16	**Risk profiling** This involves profiling, assessing the risk appetite of each client individually, and communication of such profile to the respective client.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA

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SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 2.2	**Risk profiling** Whether IA has obtained consent of the client on completed risk profile either through registered email or physical document.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
Regulation 17	**Suitability** Investment adviser shall ensure suitability of the advice being provided to the client.	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
SEBI Circular Ref. No. SEBI/HO/IMD/DF1/CIR/P/2020/182 (Dated September 23, 2020) Clause 2(viii) and SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(xv)(b) – (c)	**Risk profiling and suitability for non- individual clients.** (a) In case of non-individual clients, IA shall use the investment policy as approved by board/management team of such non-individual clients for risk profiling and suitability analysis. (b) The discretion to share the investment policy/relevant excerpts of the policy shall lie with the non-individual client. However, IA shall have discretion not to onboard non individual clients if they are unable to do risk profiling of the non-individual client in the absence of investment policy.	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
Regulation 18	**Disclosures to Clients** This involves disclosure of all prescribed information by the investment adviser to its clients.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
Regulation 19	**Maintenance of records** This regulation requires maintenance of prescribed records, preservation of the same and audit of such records by the prescribed professional.	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA

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SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(xiii A)	**Maintenance of record.** IA shall maintain and preserve records of interactions, with all clients including prospective clients, where any conversation related to advice has taken place as prescribed.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(xiii B)	**Maintenance of record** Regulation 22A of the IA Regulations provides that IAs may provide implementation services to the advisory clients in securities market. In this regard, IAs providing implementation/execution services shall maintain call recording of every consent for implementation / execution obtained from the client if advice / execution is given through telephone call. All such communications shall have time stamped to maintain clear audit trail.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(xiii C)	IAs shall be required to maintain these records for a period of five years. However, in case where dispute has been raised, such records shall be kept till resolution of the dispute or if SEBI desires that specific records be preserved, then such records shall be kept till further intimation from SEBI	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 Clause 1(xiv) and 31.2	**Audit** Has the Investment Adviser conducted the annual compliance audit as per Regulation 19(3), completed and submitted the audit report and ATR within prescribed timelines, obtained the client-level segregation certificate, and disclosed the audit status and findings as required?	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA

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SEBI Circular Ref. No. SEBI/HO/IMD/DF1/CIR/P/2020/182 (Dated September 23, 2020) Clause 2(ii)	**Agreement between IA and the client.** IA shall enter into an investment advisory agreement with its clients as prescribed and shall ensure that neither any investment advice is rendered, nor any fee is charged until the client has signed the aforesaid agreement and a copy of the signed agreement is provided to the client.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(ii)(a-d)	**Agreement between IA and the client.** The agreement shall also include the Most Important Terms and Conditions (MITC) to be disclosed by IAs. Consent of client to agreement between IA and client may be signed by the client in person or through any other legally acceptable mode including DigiLocker enabled Aadhaar based e signature facility.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(ii)(e-f)	Investment Advisers shall, through the client agreement, provide guidance on the optional Centralised Fee Collection Mechanism for IA and RA (CeFCoM), may include additional terms and conditions provided they do not dilute the provisions of the IA Regulations and related circulars	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(ii)(g)	IA shall ensure that neither any investment advice is rendered nor any fee is charged until the client has signed the aforesaid agreement and provided copy of signed agreement to the client	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA





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Regulation 19A And SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(xvi)	Whether an investment adviser has maintained a functional website containing such details as specified by the Board?	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA
Regulation 20 and SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(x)	**Appointment of Compliance Officer** An investment adviser shall appoint a compliance officer who shall be responsible for monitoring the compliance by the investment adviser. Whereas an independent professional appointed as compliance officer holds relevant NISM certifications as prescribed in the regulation.	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA
Regulation 21 and SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 6	**Redressal of investor grievances through SEBI Complaints Redress system (SCORES) Platform:** 6.2 - IAs shall prominently display in their offices the information about the grievance redressal mechanism available to investors. 6.3 - IAs shall also followed the Master Circular (SEBI/HO/OIAE/IGRD/P/CIR/2022) and Circular (SEBI/HO/OIAE/IGRD/CIR/P/2023/156 dated September 20, 2023) Issued by SEBI on the redressal of investor grievances through the SEBI Complaints Redress System (SCORES) and complied with it.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA

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Regulation 22, SEBI Circular Ref. No. SEBI/HO/IMD/DF1/CIR/P/2020/182 (Dated September 23, 2020) Clause 1(i)	**Client level segregation of advisory and distribution activities.** 1. Has the annual client level segregation requirement been certified by an auditor (in case of individual IA) and its statutory auditor (in case of a non-individual IA) [Certificate of auditor to be attached along with] 2. An individual investment adviser shall not provide distribution services. 3. The family of an individual investment adviser shall not provide distribution services to the client advised by the individual investment adviser and no individual investment adviser shall provide advice to a client who is receiving distribution services from other family members. 4. A non-individual investment adviser shall have client level segregation at group level for investment advisory and distribution services. 5. Non-individual investment adviser shall maintain an arm's length relationship between its activities as investment adviser and distributor by providing advisory services through a separately identifiable department or division. 6. Compliance and monitoring process for client segregation at group or family level shall be in accordance with the guidelines as prescribed in the referred circular.	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
Regulation 22A	**Implementation of advice or Execution** 1. Investment adviser may provide implementation services to advisory clients, provided no consideration shall be obtained	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA

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	directly or indirectly either at group level or at family level. 2. Investment adviser shall provide implementation services only through direct schemes. 3. Investment adviser or group or family of investment adviser shall not charge any implementation fees from the client. 4. The client shall not be under any obligation to avail implementation services offered by the investment adviser.			
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(xvii)	**Display of details on website and in other communication channels.** IAs shall prominently display the information as specified under this clause, on its website, mobile app, printed or electronic materials, know your client forms, client agreements and other correspondences with the clients.	☑Complied ☐Not- Complied ☐Not Applicable		
SEBI/HO/MIRSD/MIRSD PoD/P/CIR/2025/80 and SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 7	**Publishing Investor Charter and disclosure of Investor Complaints** (1) All registered investment advisers are required to publish investor charter on their websites and mobile applications. If registered investment adviser do not have websites/mobile applications, then as a one time measure, investor charter to be sent to the investors on their registered e-mail address. (2) All registered investment advisers are required to disclose the details of investor complaints by 7th of the succeeding month on a monthly basis on their websites and mobile applications. If investment adviser do not have websites/mobile applications, status of investor	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA

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	complaints to be sent to the investors on their registered email ids on a monthly basis.			
TRAI Guidelines - SEBI/HO/MIRSD /DoS 2/P/OW/2023/ 0000011041/1 (Dated March 16, 2023) and BASL Circular No. 20230329-1 dated March 29, 2023 And BSE Circular no. 20251126-3 20250625-27 20250513-9	Telecom Regulatory Authority of India (TRAI) - Guidelines to curb spam SMSes and misuse of Headers and Content Templates by unauthorised Telemarketers (UTMs)	☑Complied ☐Not- Complied ☐Not Applicable		
Usage of brand name/trade name - SEBI/HO/MIRSD / MIRSD-PoD 2/P/CIR/2023/5 2 (Dated April 06, 2023) and BASL Circular No. 20230411-1 dated April 11, 2023 and SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/20 26 clause 10.2	Compliance to Usage of brand name/trade name by Investment Advisers (IA)	☑Complied ☐Not- Complied ☐Not Applicable		
SEBI / BSE Inspections	Last SEBI / BSE Inspection carried out date and period of inspection. Whether complied with inspection observations.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA

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SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 1(xii)	**Use of Artificial Intelligence ('AI') tools in IA services** Where AI tools are used, has the Investment Adviser ensured compliance with Regulation 15(14) by assuming responsibility for data security, confidentiality, and AI-based advice, and disclosed the extent of AI usage to clients at the time of entering into the agreement and whenever required, in accordance with Regulation 18(9)	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 2.3	**Receiving fees though banking channel only** Has the Investment Adviser accepted advisory fees only through permitted non-cash modes (account-payee cheque, demand draft, or direct bank credit via NEFT/RTGS/IMPS/UPI) and ensured that no cash deposits are accepted, thereby maintaining a proper audit trail of fees received?	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 2.4	**Display of complaints status on website** Has the Investment Adviser displayed the prescribed disclosures on the homepage (without scrolling) of its website/mobile application in font size 12 or above, in the format specified under Annexure C, and updated the same on a monthly basis within 7 days from the end of the previous month?	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 5 and (SEBI/HO/MIRSD2/DOR/CIR/P/2020/2 21	**Advisory for Financial Sector Organizations regarding Software as a Service (SaaS) based solutions** Compliance of the SEBI circular for Advisory for financial Sector Organizations regarding Software as a Service (SaaS) based solutions for half-	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA

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dated November 03, 2020)	yearly ended 31st March and 30th September.			
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 8	**Procedure for seeking prior approval for change in control** Has the Investment Adviser obtained prior approval from SEBI in accordance with the procedure prescribed under Point 8 of the this circular for change in control?	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Circular no. SEBI/HO/MIRSD/ MIRSD-PoD-2/P/CIR/2023/51 dated April 05, 2023 - VI(9) And SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 10 (1)	**Advertisement code** Investment Advisers shall ensure compliance with the advertisement code	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 10 (1) (d) (i)	**Advertisement code** Whether advertisements were published with the prior approval of Exchange?	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 11	**Facilitating transaction in Mutual Fund schemes through the Stock Exchange Infrastructure** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA

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SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 12	**Unauthenticated news circulated by SEBI Registered Market Intermediaries through various modes of communication:** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 13	**Guidelines on Outsourcing of Activities by Intermediaries** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 14	**Framework for Regulatory Sandbox:** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑ Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 16	**General Guidelines for dealing with Conflicts of Interest of intermediaries and their Associated Persons in Securities Market:** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 17	**Approach to securities market data access and terms of usage of data provided by data sources in Indian securities market:** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA

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CHARTERED ACCOUNTANT

Flat A-2, Ashirvad Apartments,
11, Raman Street, T.Nagar,
Chennai - 600017.
94440 39653
tss_1951@yahoo.co.in

SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 18	**Guidelines on Anti-Money Laundering (AML) Standards and Combating the Financing of Terrorism (CFT) / Obligations of Securities Market Intermediaries under the Prevention of Money Laundering Act, 2002 and Rules framed there under:** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 19	**Norms for sharing of real time price data to third parties** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 20	**Know Your Client (KYC) Norms for the Securities market** Whether IA had followed the master circular no. SEBI/HO/MIRSD/SECFATF/P/CIR/2023/169 dated October 12, 2023 on 'Know Your Client (KYC) norms for securities market'.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 22	**Association of persons regulated by the Board and their agents with certain persons** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 23	**Simplification of requirements for grant of accreditation to investors** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA

T.S. SRINIVASAN CHENNAI - 17 M.No. 19118 CHARTERED ACCOUNTANT

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SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 25	**Communication of certified past performance by Investment Advisers (IAs).** Has the Investment Adviser communicated past performance to clients only in the prescribed certified format, using the mandated performance metrics, and in compliance with SEBI guidelines on performance reporting by Investment Advisers?	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 28	**Adoption of Standardised, Validated and Exclusive UPI IDs for Payment Collection by SEBI Registered Intermediaries from Investors** Whether IA has applied for valid UPI ID with IAASB and is in compliance with this point of master circular?	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 29	**Rights of Persons with Disabilities Act, 2016 and rules made thereunder-mandatory compliance by all Regulated Entities** Compliance of aforementioned point of master circular by registered investment advisers	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 30	**Periodic reporting format for Investment Advisers** Whether IA had submitted the periodic submission for half year ended as on 31-03 2025 and 30-09-2025 to IAASB?	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 31.1	**Other reporting requirements** Whether Undertaking on compliance of the advisory for Financial Sector Organizations regarding Software as a Service (SaaS) based solutions to be submitted half yearly.	☑Complied ☐Not- Complied ☐Not Applicable	NA	NA



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SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause VIII	**ANNEXURES** Has IA followed all the annexures as prescribed in point VIII of Master circular	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA
SEBI Master Circular HO/38/12/11(2)2026-MIRSD POD/I/4300/2026 clause 27 And SEBI Circular SEBI/HO/ITD 1/ITD_CSC_EXT /P/CIR/2025/60 dated April 30, 2025	**Cybersecurity and Cyber Resilience Framework (CSCRF)** Compliance of aforementioned point of master circular by registered investment advisers in reference to Point number Para 2.3, Para 2.4.1 and Para 10 of SEBI circular dated April 30, 2025.	☐Complied ☐Not- Complied ☑Not Applicable	NA	NA

Note: The Company is registered as a Non-Individual Investment Adviser; however, it has not yet commenced its investment advisory services. Accordingly, provisions relating to clients, client responsibilities, transactions, fees, engagement, certain disclosures, and other client-facing requirements are currently not applicable to the Company. The Company continues to comply with its applicable regulatory obligations and has been filing all periodic returns with BSE/BASL on a timely basis.

Place: Chennai

Date: 28th September, 2026
UDIN: 25019118BMIABQ450



T S Srinivasan
Chartered Accountant
M No: 019118

Deloitte
Haskins & Sells LLP

Chartered Accountants
ASV N Ramana Tower,
52, Venkatnarayana Road,
T. Nagar
Chennai - 600 017
Tamil Nadu, India

Tel: +91 44 6688 5000

INDEPENDENT AUDITOR'S CERTIFICATE ON THE 'STATEMENT OF CLIENT LEVEL SEGREGATION OF ADVISORY AND DISTRIBUTION ACTIVITIES' DURING THE YEAR FROM APRIL 01, 2025 TO MARCH 31, 2026 OF KALEIDOFIN PRIVATE LIMITED

TO THE MANAGEMENT OF THE KALEIDOFIN PRIVATE LIMITED

1. We, **Deloitte Haskins & Sells LLP**, Chartered Accountants (Firm's Registration No. 117366W/W-100018), the statutory auditors of **Kaleidofin Private Limited** (CIN: U65999TN2017PTC117862) have examined the books of account for the year ended 31 March 2026 and other relevant records maintained by the Company for the purpose of certifying the particulars contained in **"Statement of Client Level Segregation of Advisory and Distribution Activities"** (hereinafter referred to as "the Statement") relating to requirements as per Regulation 22 of SEBI Investment Advisers Regulations, 2013 & Clause 2 of SEBI Circular - SEBI/HO/IMD/DF1/CIR/P/2020/182 (Dated September 23, 2020), (together referred to as "SEBI Guidelines") which we have stamped for identification purpose only.

Management's Responsibility

2. The preparation of the Statement including the preparation and maintenance of all accounting and other relevant supporting records and documents, is the responsibility of the management of the Company. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

3. The Management of the Company is also responsible for complying with the activities that has been mandated/prescribed under the SEBI Guidelines for which the Auditor's certificate is requested for.

Auditors Responsibility

4. Our responsibility is to provide a reasonable assurance as to whether the particulars contained in the Statement are in agreement with the relevant books of account for the year ended March 31, 2026 and other relevant records and documents maintained by the Company and provided to us for our verification. This did not include the evaluation of adherence by the Company with all the applicable Guidelines.

DELOITTE HASKINS & SELLS LLP
CHENNAI-17
CHARTERED ACCOUNTANTS

5. The standalone financial statements for the year ended March 31, 2026 have been audited by us, on which we issued an unmodified audit opinion vide our report dated July 28, 2026. Our audit of these standalone financial statements for the year ended March 31, 2026 were conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free of material misstatement.

6. This certificate is based on our examination of the Statement dated September 29, 2026 attached to this certificate and other relevant records and information considered necessary for the purposes of issuing this certificate and the information and explanations given to us by the Company.

7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016), issued by the ICAI. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on our examination, as above, and according to the information and explanations given to us by the Management of the Company, we are of the opinion that, the particulars furnished by the Company in the said statement are in agreement with the audited books of account for the year ended March 31, 2026 and other relevant records and documents maintained by the Company and provided to us for our verification.



Deloitte
Haskins & Sells LLP

Restrictions on distribution or use

10. This certificate is addressed to and provided to the management of the Company at their request solely for the purpose of submission to the BSE Administration and supervision limited ('BASL') with reference to Regulation 22 of SEBI Investment Advisers Regulations, 2013 & Clause 2 of SEBI Circular- SEBI/HO/IMD/DF1/CIR/P/2020/182 (Dated 23 September 2020), as amended from time to time and is not to be used, referred to or distributed for any other purpose or to be distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other party to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018

DELOITTE HASKINS & SELLS LLP ★ CHENNAI-17 ★ CHARTERED ACCOUNTANTS

ASWATH SUBRAMANIAN

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Date: 2026.09.29 19:48:39 +05'30'

Aswath Subramanian
Partner
Membership No. 223390
UDIN: 26223390WTVNDE7218

Place: Chennai
Date: September 29, 2026

Deloitte
Haskins & Sells LLP

Chartered Accountants
ASV N Ramana Tower,
52, Venkatnarayana Road,
T. Nagar
Chennai - 600 017
Tamil Nadu, India

Tel: +91 44 6688 5000

To,

The Board of Directors
Kaleidofin Private Limited,
Module No A6-02, 6th floor, Block A, Phase II,
IITM Research park,
Kanagam Village, Taramani,
Chennai 600 113

Independent Auditor's Certificate for complying with the provisions relating to downstream investment made during the year ended March 31, 2026

1. We, Deloitte Haskins & Sells LLP, Chartered Accountants, the Statutory Auditors of Kaleidofin Private Limited (the "Company"), have been requested by the Management of the Company to certify the Statement of Downstream Investment made by the Company during the year ended March 31, 2026 (hereinafter referred as the "Statement"). This report is issued in accordance with the terms of our engagement letter dated April 20, 2026.

2. The management of the Company has prepared the accompanying Statement containing details of downstream investment made by the Company ('the Statement') during the year ended March 31, 2026 and the declaration by the Company that it has complied with the terms and conditions pursuant to Master Direction No. 11/2017-18 issued by Reserve Bank of India on January 4, 2018 ("Master Direction") read with Circular RBI/2013-14/117 A.P. (DIR Series) Circular No.1 dated July 4, 2013 as amended from time to time, Foreign Exchange Management (Non-debt Instruments) Rules, 2019 vide Notification no. 3732(E) dated October 17, 2019, Foreign Exchange Management (Mode of payment and reporting of non-debt instruments) Regulations, 2019 vide Notification no. FEMA. 395/2019- RB dated October 17, 2019 as amended from time to time and Consolidated Foreign Direct Investment Policy issued by Department of Industrial Policy & Promotion dated October 15, 2020, collectively referred as ("RBI notifications and policies") as amended from time to time in relation to its downstream investment. We have affixed our seal for identification purposes only.



Management's Responsibility for the Statement of Downstream Investment

3. The preparation of the Statement including the preparation and maintenance of all accounting and other relevant supporting records and documents, is the responsibility of the management of the Company. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Company's management is also responsible for ensuring that the Company complies with all the regulatory requirements of the RBI notifications and policies, with regard to downstream investment, as applicable and for providing all relevant information to the regulatory authorities.

Auditors Responsibility

5. Pursuant to the requirement of RBI notifications and policies as amended from time to time, to the extent applicable for the purposes of the certificate, our responsibility is to provide reasonable assurance that the:

   a) details of downstream investment set out in the Statement are in-agreement with the audited standalone financial statements for the year ended March 31, 2026 and other records of the Company and its subsidiary (to the extent applicable for the purposes of this certificate); and

   b) the Company and its Downstream Investment have complied with the requirements of clause 9.1.13 of the Guidelines and Rules 23(4) of Foreign Exchange Management (Non-debt Instruments) Rules, 2019 to the extent applicable with respect to the downstream investment as annexed in the Statement herewith.

      Our responsibility does not include verification of the compliance with any other guidelines / requirements prescribed by the Reserve Bank of India or any other authority with regard to making the said downstream investments.



6. The standalone financial statements for the year ended March 31, 2026 have been audited by us, on which we issued an unmodified audit opinion vide our report dated July 28, 2026. Our audit of these financial statements were conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (the "ICAI"). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

7. This certificate is based on our examination of the Statement dated September 29, 2026 attached to this certificate and other relevant records and information considered necessary for the purposes of issuing this certificate and the information and explanations given to us by the Company.

8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI and the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the ICAI.

Opinion

10. Based on our examination and according to the information and explanations provided to us by the management of the Company, along with the representations provided by the Management, we are of the opinion that the:

    a) details of downstream investment set out in the Statement are in-agreement with the audited standalone financial statements and other records of the Company and its subsidiary (to the extent applicable for the purposes of this certificate); and

    b) the Company and its Downstream Investment as contained in the attached statement have complied with the requirements of clause 9.1.13 of the Guidelines and Rules 23(4) of Foreign Exchange Management (Non-debt Instruments) Rules, 2019 to the extent applicable with respect to downstream investment.



Deloitte
Haskins & Sells LLP

Restrictions on distribution or use

11. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements of RBI notifications and policies as amended from time to time which requires it to submit the certificate with the accompanying Statement to regulatory authority and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any duty or liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018



ASWATH SUBRAMANIAN

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Date: 2026.09.29 19:49:38 +05'30'

Aswath Subramanian
Partner
Membership No. 223390
UDIN: 26223390KKKXKL3732

Place: Chennai
Date: September 29, 2026

Kaleidofin Private Limited
Statement of Downstream Investments made by Kaleidofin Private Limited ("KPL") during the year ended March 31, 2026 (the "Statement")

(A) Statement of Downstream Investments made by Kaleidofin Private Limited during the year ended March 31, 2026

Name of the Investee Company	Date of Board resolution passed by KPL	Date of Investment	Date of Allotment/ Transfer	Type of security	No of shares acquired	Face Value	Amount Invested (INR) (Refer Note 7)	Sector Invested by Investor	Foreign Investment Limit	Date of Board Resolution of investee Indian entity for allotment	Date of intimation to DPIIT (Refer Note 2)	Date of intimation to RBI (Refer Note 4)	Is Shareholders' Agreement available?	Source of investment	Compliance with Companies Act, 2013	Compliance with pricing requirement as per Master Direction
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note:-
There were no downstream investments made during the FY 2025-26

For Kaleidofin Private Limited

SUCHARITA MUKHERJEE Digitally signed by SUCHARITA MUKHERJEE Date: 2026.09.30 12:15:23 +05'30'

KALEIDOFIN PRIVATE LIMITED CHENNAI

Sucharita Mukherjee
Place: Chennai
Date: 30 September 2026

Statement of Downstream Investments made by Kaleidofin Private Limited and its subsidiaries during the period from April 1, 2025 to March 31, 2026

We, the management of Kaleidofin Private Limited (the Company) make the following declaration in accordance with conditions laid down in Master Direction No. 11/2017-18 issued by Reserve Bank of India on January 4, 2018 ("Master Direction") read with Circular RBI/2013-14/117 A.P. (DIR Series) Circular No.1 dated July 4, 2013 as amended from time to time, Foreign Exchange Management (Non-debt Instruments) Rules, 2019 vide Notification no. 3732(E) dated October 17, 2019, Foreign Exchange Management (Mode of payment and reporting of non-debt instruments) Regulations, 2019 vide Notification no. FEMA. 395/2019- RB dated October 17, 2019, as amended from time to time and Consolidated Foreign Direct Investment Policy issued by Department of Industrial Policy & Promotion dated October 15, 2020 collectively referred as ("RBI notifications and policies") as amended from time to time in relation to its downstream investment.

During the year ended March 31, 2026:

a) The company has not made any additional investments in its direct subsidiary in India.
b) The company's Indian subsidiary do not have any subsidiaries.

Note: As on March 31, 2026, 0.61% of the equity shares and 80.95% of the Preference shares of Kaleidofin Private Limited were held by persons resident outside India. Accordingly, the provisions of Downstream Investments of the Master Direction are applicable for the year ended March 31, 2026.

The Company is in compliance with the conditions laid down in the RBI notifications and policies, to the extent applicable.

For Kaleidofin Private Limited

SUCHARITA MUKHERJEE

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Date: 2026.09.29 17:54:54 +05'30'

KALEIDOFIN PRIVATE LIMITED CHENNAI

Sucharita Mukherjee
Managing Director
Place: Chennai

Date: September 29, 2026

DELOITTE HASKINS & SELLS LLP CHENNAI-17 CHARTERED ACCOUNTANTS

Statement of Client Level Segregation of Advisory and Distribution Activities during the period from 01st April 2025 to 31st March 2026

This is to confirm that in pursuant to Regulation 22 of SEBI Investment Advisers Regulations, 2013 & Clause 2 of SEBI Circular – SEBI/HO/IMD/DF1/CIR/P/2020/182 (Dated September 23, 2020), Kaleidofin Private Limited (CIN: U65999TN2017PTC117862), a Non-Individual Investment Adviser registered with SEBI (Registration Number: INA200009874) and holding the BSE Administration and supervision limited ('BASL') membership no: BASL1632, has not performed any investment advisory business and did not have any clients under client level segregation of advisory and distribution activities required as per the above mentioned SEBI regulations during the period from 01st April 2025 to 31st March 2026.

For Kaleidofin Private Limited

SUCHARITA MUKHERJEE
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Date: 2026.09.29 17:54:20 +05'30'

KALEIDOFIN PRIVATE LIMITED CHENNAI

Sucharita Mukherjee
Managing Director

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS CHENNAI-17

Place: Chennai

Date: September 29, 2026