ROHIT BHATIA & CO.
Chartered Accountant

105 CLASSIC MOON BUILDING, 5-A2
OLD PLASSIA, INDORE INDUSTRIAL
AREA, INDORE-452003, MADHYA
PRADESH
Email-carohitbhatia07@gmail.com
Mob- 8889322204

Independent Practitioner's Report on Agreed-Upon Procedures in Relation to Past Performance Data

We have performed the agreed-upon procedures in relation to the past performance data and the calculations relating to the recommendations/research provided by InvestorAi Analytics India LLP, a SEBI Registered Research Analyst (Registration no. INH200008583) as per the procedures agreed upon and enumerated in **Annexure-A.**

Based on the information, records, and explanations provided to us by the Management of the InvestorAi Analytics India LLP and the agreed-upon procedures performed in accordance with the requirements of Standard on Related Services (SRS) 4400, issued by the Institute of Chartered Accountants of India (ICAI) , Agreed-Upon Procedures Engagements and as stipulated under the guidelines issued by SEBI on past performance, we have not noted any exceptions based on the procedures performed.

Further, please note the following:

a) Our engagement was limited to the agreed-upon procedures, and accordingly, we do not express any audit opinion, review conclusion, or any other form of assurance.

b) The disclosure/dissemination of past performance has to be in compliance with the applicable regulations and it is the responsibility of InvestorAi analytics India LLP, as may be applicable to comply with such regulatory requirements.

c) The data presented/referenced herein are not verified by the Past Risk and Return Verification Agency (PaRRVA) or any other agency recognized by SEBI for this purpose. The performance data presented/referenced herein may not be comparable to performance data of any other IA/RA. Computation of the performance may vary across the industry. Users are requested to apply their due diligence before making investment decisions on the basis of such past performance data. Past performance is no guarantee of future results. Investment in securities is subject to market risk. Registration with SEBI or enlistment with administration and supervisory body is not a guarantee or assurance of future returns.

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Management's Responsibility

The Management of the InvestorAi Analytics India LLP is responsible for the preparation, accuracy, completeness, and maintenance of the underlying records, documents, information, and explanations made available to us. Management is also responsible for establishing and maintaining appropriate internal controls, ensuring compliance with the applicable laws, regulations, and contractual requirements relevant to the subject matter of this engagement, and for providing all information necessary for the performance of the agreed-upon procedures. Management is further responsible for determining that the agreed-upon procedures are appropriate for the purpose of the engagement and for the intended users of this report.

For Rohit Bhatia & Co.
Chartered Accountants
FRN:032823C

CA Rohit Bhatia
M. No.: 441248
UDIN:26441248BWLLRG4230
Date: 14-08-2026

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Annexure A

1. Following procedures were performed as enumerated below, with respect to past performance data certification of the intermediary in connection with the disclosure/dissemination of past performance information to its clients/prospective clients.

2. The procedures performed by us are as follows:

   i. Refer below portfolio considered for verification as recommended by InvestorAi analytics India LLP

Product	Category	KPI
Dynamic 3-45	MTF	Average Returns (in %), Best Basket Returns

   i. Obtained and understood the performance computation methodology of the company along with Underlying data points for independent calculation of past performance.
   ii. Selected random samples from portfolio. For such samples, obtained the past performance data for current verification for all market days from July 1 2026, to July 31 2026 which sums up to 23 market days.
   iii. If exceptions were found, obtained necessary clarifications and then reported such exceptions. If no exceptions were found, reported in the certificate as such.