

CA Akash Phophalia  
MSJ and Associates  
Chartered Accountants  
Annual Audit Report FY 23-24

Address – 34-B, Shiv Lal Mathur Nagar  
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Tel - +91 97995-69294

## ANNUAL COMPLIANCE AUDIT REPORT

[Pursuant to Regulation 25(3) of Securities and Exchange Board of India  
(Research Analysts) Regulations, 2014]

07<sup>th</sup> Oct 2024

To,

Stockwiz Technologies LLP

C/o Sunil Mehta

Nr Deepak X Ray Clinic

Umaid HPTL,

Jodhpur - 342001

Rajasthan

I have conducted the Annual Compliance Audit as prescribed under Regulation 25(3) of SEBI (Research Analysts) Regulations, 2014 (hereinafter referred to as "RA Regulations") of Stockwiz Technologies LLP (Partner Parang Mehta), Research Analyst (hereinafter referred to as "the Research Analyst") for the financial year ended March 31, 2024 (hereinafter referred to as the "audit period"). The Research Analyst has a website-<https://www.stockwiz.in> (hereinafter referred to as "the website").

Annual Compliance Audit was conducted in a manner that provided a reasonable basis for evaluating the conducts of the Research Analyst and statutory compliances.

Based on my online verification of the necessary documents, records, internal policies,





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procedures and other records maintained by the Research Analyst, including documents related to clients on sample basis, and also the information and explanations provided by the Research Analyst during the conduct of audit, in my opinion and to the best of information received by me, the Research Analyst has, during the audit period complied with the statutory provisions of the RA regulations and circulars issued by SEBI, to the extent as listed as hereunder. The Research Analyst has compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

For MSJ and Associates

CA Akash Phophalia

Partner

Membership No – 412359

FRN – 0135203W

Place – Jodhpur

UDIN – 24412359BKEOIE1674

Date – 07-10-2024

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## SCOPE OF OUR ASSIGNMENT

THE SCOPE OF AUDIT FOR THE AUDIT PERIOD, APRIL 2023 TO, MARCH 2024 INCLUDED THE FOLLOWING:

Sr No	Areas / Scope of work covered
1	Review of Internal Policies & procedures
2	Certificate of Registration
3	Review of Capital Adequacy
4	Qualification and certification requirement
5	Personal Trading by research analysts
6	Compensation of Research Analyst
7	Compliance to publication of research report, public appearance and conduct of business
8	Adequacy of Disclosures in Research Report
9	Review of structure of research report
10	Recommendations in public media
11	Distribution of research reports
12	Investor Charter
13	Advertisement Code
14	Usage of Brand name/trade name



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SI No	Requirement as per Regulation	Compliance Status	Auditor's Comment
A	<b>Regulation 3 : Registration of Research Analyst</b>		
1	<b>Application for grant of certificate :</b>		
	<p>On and from the commencement of these regulations, no person shall act as a research analyst or research entity or hold itself out as a research analyst unless he has obtained a certificate of registration from the Board under these regulations:</p> <p>Provided that any person acting as research analyst or research entity before the commencement of these regulations may continue to do so for a period of six months from such commencement or, if it has made an application for a certificate of registration under sub-regulation (2) within the said period of six months, till the disposal of such application</p>	Complied	RA has made an application for registration to SEBI in prescribed Form A and has obtained a certificate of registration from the Board.
2	<b>Exemption from registration</b>		
	The following persons shall not be required to seek registration under regulation 3 subject to the fulfilment of the conditions stipulated therefore:	Not Applicable	



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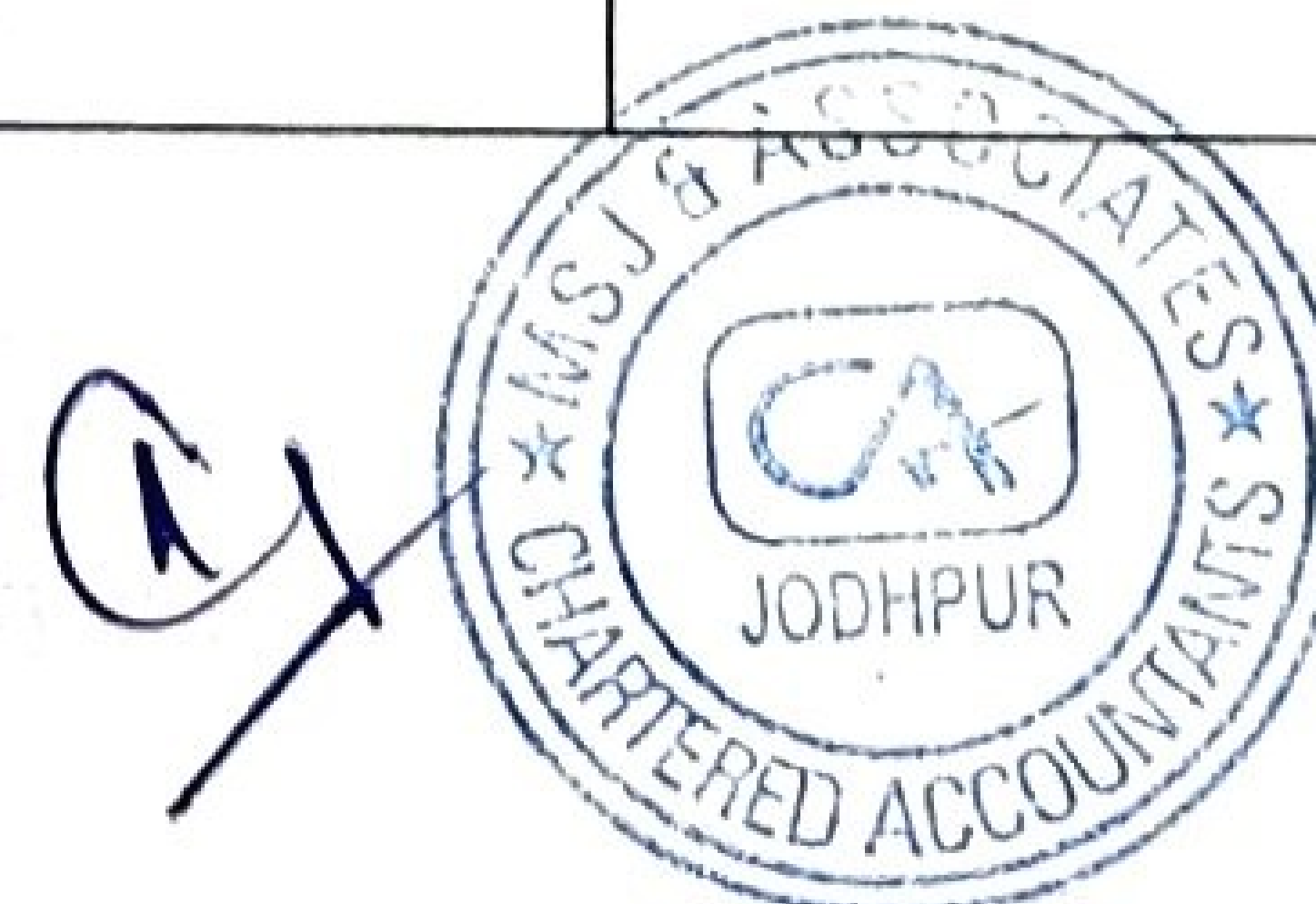
	<ul style="list-style-type: none"> <li>- Provided further that an investment adviser, credit rating agency, asset management company or fund manager, who issues research report or circulates/ distributes research report to public or its director or employee who makes public appearance, shall not be required to seek registration under regulation 3:</li> <li>- Provided that such intermediaries shall comply with the general obligation(s) and responsibilities as specified in Chapter III of these regulations;</li> </ul>		
<b>3</b>	<b>Issuance of research report by a person located outside India</b>		
	Any person located outside India engaged in issuance of research report or research analysis in respect of securities listed or proposed to be listed on a stock exchange shall enter into an agreement with a research analyst or research entity registered under these regulations	<b>Complied</b>	RA does not have association with any person located outside India for issuance of research report or analysis for securities listed or proposed to be listed on stock exchanges in India.
<b>B</b>	<b>Regulation 7: Qualification and certification requirement</b>		







<b>1</b>	<b>Minimum Qualifications</b>		
	Whether an individual registered as research analyst under these regulations, individuals employed as research analyst and partners of a research analyst, if any, engaged in preparation and/ or publication of research report or research analysis does have the required minimum qualifications, at all times.	<b>Complied</b>	RA had fulfilled requisite qualifications criteria.
<b>2</b>	<b>NISM Certification</b>		
	An individual registered as research analyst under these regulations, individuals employed as research analyst and partners of a research analyst, if any, shall have, at all times, a NISM certification for research analysts as specified by the Board or other certification recognized by the Board from time to time :  - Provided that research analyst or research entity already engaged in issuance of research report or research analysis seeking registration under these regulations shall ensure that it or the individuals employed by it as research analyst and/or its	<b>Complied</b>	RA had fulfilled the requisite certifications criteria. The same is valid upto 5 <sup>th</sup> June 2026. The registration certificate bears registration number NISM-202300053528 with Enrolment Number 2310159930 dated 9 <sup>th</sup> June 2023.



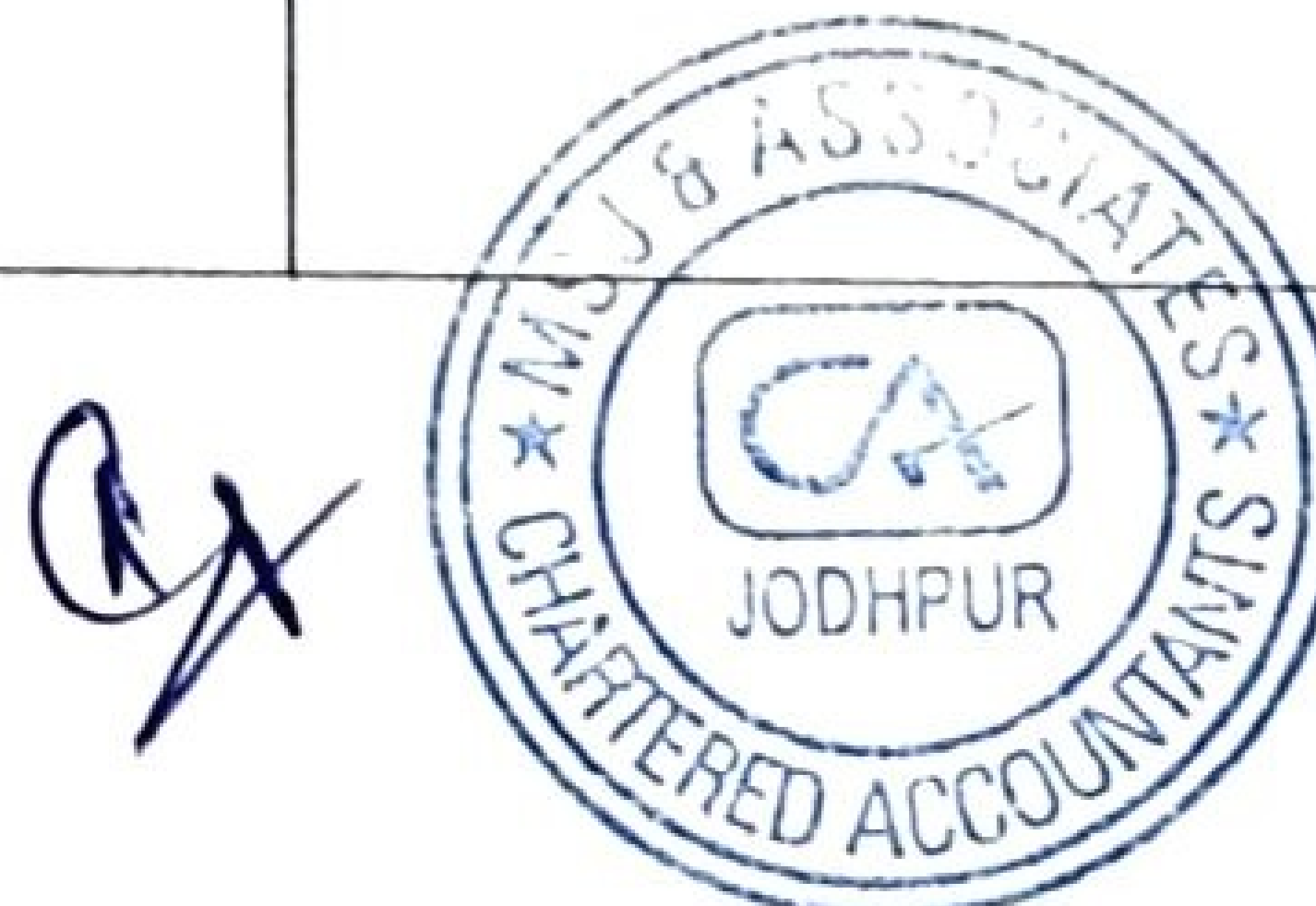
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	<p>partners obtain such certification within two years from the date of commencement of these regulations.</p> <p>- Provided further that fresh certification must be obtained before expiry of the validity of the existing certification to ensure continuity in compliance with certification requirements</p>		
<b>C</b>	<b>Regulation 8: Capital Adequacy</b>		
<b>1</b>	<b>Capital Adequacy for body corporate</b>		
<b>a</b>	A research analyst who is individual or partnership firm shall have net tangible assets of value not less than one lakh rupees	<b>Not Applicable</b>	
<b>b</b>	A research analyst who is body corporate or limited liability partnership firm shall have a net worth of not less than twenty-five lakh rupees	<b>Complied</b>	RA has net worth of more than Rs 25 lakhs rupees during the period under review.
<b>D</b>	<b>Regulation 13: Adherence to Conditions of certificate</b>		
	The certificate granted under regulation 9 shall, inter alia, be subject to the following conditions :		
<b>a</b>	The research analyst shall forthwith 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	<b>Complied</b>	



b	Research analyst registered under these regulations shall use the term "research analyst" in all correspondences with its clients	Complied	Basis information provided to us by the RA, it was observed that the RA has used the term "research analyst" in all correspondences with its clients.
E	<b>Chapter III - Management of Conflicts of interest and disclosure requirement</b>		
1	<b>Regulation 15: Establishing Internal policies and procedures</b>		
a	Research analyst or research entity shall have written internal policies and control procedures governing the dealing and trading by any research analyst for : i addressing actual or potential conflict of interest arising from such dealings or trading of securities of subject company; ii Promoting objective and reliable research that reflects the unbiased view of research analyst; and iii. Preventing the use of research report or research analysis to manipulate the securities market	Complied	Basis information provided to us, it was observed that during the audit period RAhas maintained the internal policy and control measures.
b	Research analyst or research entity shall have in place appropriate mechanisms to ensure independence of its research activities from its other business activities.	Complied	Basis confirmation provided to us, it was observed that during the audit period RAhas maintained a mechanism to ensure independence of its research activities from its other activities.



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<b>2</b>	<b>Regulation 16: Limitations on trading by research analysts</b>		
<b>a</b>	Personal trading activities of the individuals employed as research analyst by research entity shall be monitored, recorded and wherever necessary, shall be subject to a formal approval process	<b>Not Applicable</b>	
<b>b</b>	Independent research analysts, individuals employed as research analyst by research entity or their associates shall not deal or trade in securities that the research analyst recommends or follows within thirty days before and five days after the publication of a research report	<b>Complied</b>	Basis confirmation provided to us, it was observed that during the period under review, the RA had provided any recommendations and had followed the restrictions of trading in securities within thirty days before and five days
<b>c</b>	Independent research analysts, individuals employed as research analysts by research entity or their associates shall not deal or trade directly or indirectly in securities that he reviews in a manner contrary to his given recommendation.	<b>Complied</b>	Basis confirmation provided to us by the RA, he has not dealt or traded in securities he reviews in a manner contrary to his given recommendation.
<b>d</b>	Independent research analysts, individuals employed as research analysts by research entity or their associate shall not purchase or receive securities of the issuer before the issuer's initial public offering, if the issuer is principally engaged in the same types of business as companies that the research analyst follows or recommends	<b>Complied</b>	Basis confirmation provided to us by the RA, he has not purchase or receive securities of the

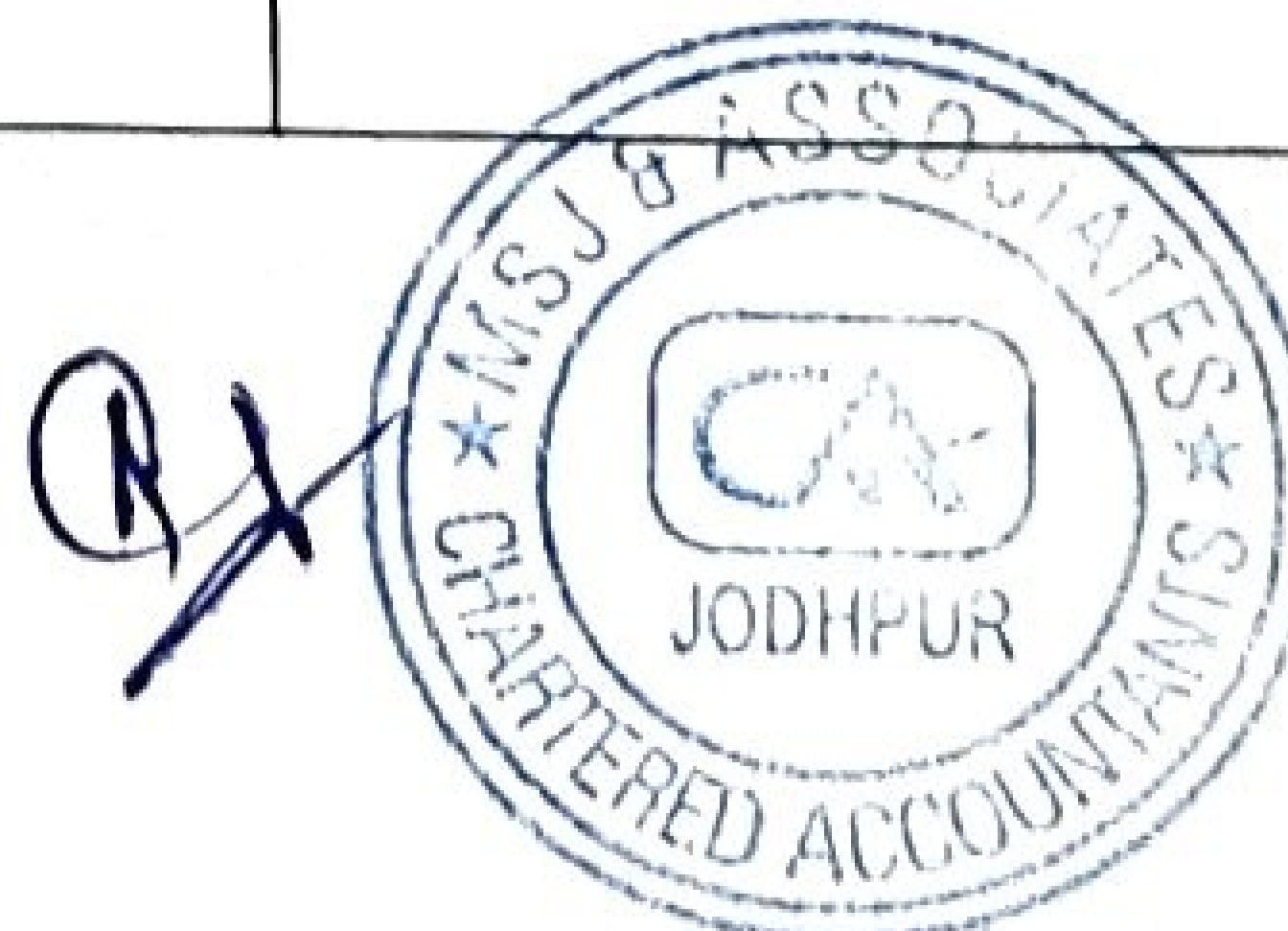
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			issuer before the issuer's initial public offering.
<b>3</b>	<b>Regulation 17: Compensation of research analysts</b>		
<b>a</b>	Research entity shall not pay any bonus, salary or other form of compensation to any individual employed as research analyst that is determined or based on any specific merchant banking or investment banking or brokerage services transaction.	Not Applicable	
<b>b</b>	The compensation of all individuals employed as research analyst shall be reviewed, documented and approved annually by board of directors/ committee appointed by board of directors of the research entity, which does not consist of representation from its merchant banking or investment banking or brokerage services divisions	Not Applicable	
<b>c</b>	The board of directors/ committee appointed by board of directors of the research entity approving or reviewing the compensation of individual employed as research analyst shall not take into account such individual's contribution to the research entity's investment banking or merchant banking or brokerage services business	Not Applicable	
<b>d</b>	An individual employed as research analyst by research entity shall not be subject to the supervision or control of any employee of the merchant banking or investment banking or brokerage services divisions of that research entity	Not Applicable	
<b>4</b>	<b>Regulation 18: Limitations on publication of research report, public appearance and conduct of business, etc.</b>		
<b>a</b>	Research analyst or research entity shall not publish or distribute research report or research analysis or make public appearance regarding a subject company for which he has acted as a manager or co-manager at any time falling within a period of: i Forty days immediately following the day on which the securities are priced if the offering is an initial public offering; or ii Ten days immediately following the day on which the securities are priced if the offering is a further public offering	Complied	Based on review it was observed that RA has not acted as a manager, co-manager or underwriter for any initial public offerings.





	Provided that research analyst or research entity may publish or distribute research report or research analysis or make public appearance within such forty day and ten day periods, subject to prior written approval of legal or compliance personnel as specified in the internal policies and procedures		
b	A research entity who has agreed to participate or is participating as an underwriter of an issuer's initial public offering shall not publish or distribute a research report or make public appearance regarding that issuer before expiry of twenty five days from the date of the offering	Complied	Based on review it was observed that RA has not acted as an underwriter for any IPO.
c	Research analyst or research entity who has acted as a manager or co-manager of public offering of securities of a company shall not publish or distribute a research report or make a public appearance concerning that company within fifteen days prior to date of entering into and fifteen days after the expiration/ waiver/ termination of a lock-up agreement or any other agreement that the research analyst or research entity has entered into with a subject company that restricts or prohibits the sale of securities held by the subject company after the completion of public offering of securities : - Provided that research analyst or research entity may publish or distribute research report or research analysis or make public appearance regarding that company within such fifteen days subject to prior written approval of legal or compliance personnel as specified in the internal policies and procedures.	Complied	Based on review it was observed that RA has not acted as a manager, co-manager or underwriter for any initial public offerings.
d	Research analyst or individuals employed as research analyst by research entity shall not participate in business activities designed to solicit investment banking or merchant banking or brokerage services business, such as sales pitches and deal road shows. Research analyst or individuals employed as research analyst by research entity shall not engage in any communication with a current or prospective client in the presence of personnel from investment banking or merchant banking or brokerage services divisions or company management about an investment banking services transaction.	Complied	Basis confirmation provided to us, it was observed that during the period under review the RA has not entered into any business activities which is designed to solicit



	Investment banking or merchant banking or brokerage services division's personnel of research entity shall not direct the individuals employed as research analyst to engage in sales or marketing related to an investment banking or merchant banking or brokerage services and shall not direct the research analyst to engage in any communication with a current or prospective client about such division's transaction: Provided that sub-regulations (4) to (6) of Regulation 18 of RA Regulation, 2014 shall not prohibit research analyst or research entity from engaging in investor education activities including publication of pre-deal research and briefing the views of the research analyst on the transaction to the sales or marketing personnel.		investment banking etc. nor was engaged in communication with any client in presence of any investment banker etc.
e	Research analyst or research entity shall have adequate documentary basis, supported by research, for preparing a research report.	Complied	Basis confirmation provided to us, it was observed that during the period under review, the RA has provided research recommendations to its clients.
f	Research analyst or research entity shall not provide any promise or assurance of favourable review in its research report to a company or industry or sector or group of companies or business group as consideration to commence or influence a business relationship or for the receipt of compensation or other benefits.	Complied	Basis confirmation provided to us, it was observed that during the period under review, the RA has not given any promise or assurances for the recommendations provided by him.

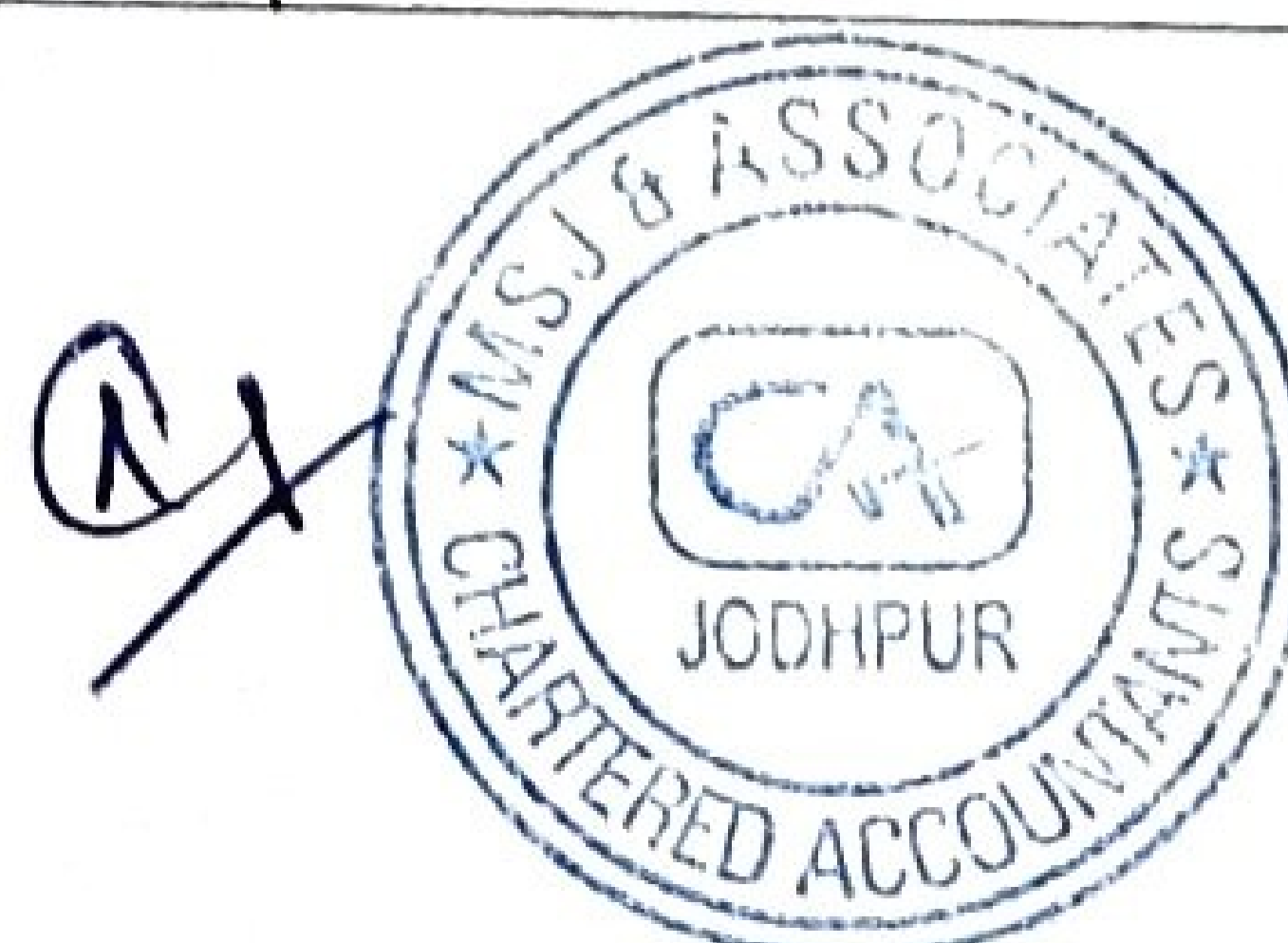
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g	Research analyst or research entity shall not issue a research report that is not consistent with the views of the individuals employed as research analyst regarding a subject company.	Complied	Basis confirmation provided to us, it was observed that during the period under review, the RA has not issued any such research reports. The RA has only provided research recommendations to its clients.
h	Research entity shall ensure that the individuals employed as research analyst are separate from other employees who are performing sales trading, dealing, corporate finance advisory or any other activity that may affect the independence of its research report : Provided that the individual employed as research analyst by research entity can receive feedback from sales or trading personnel of brokerage division to ascertain the impact of research report	Not Applicable	
5	<b>Regulation 19: Disclosures in research reports*</b>		
a	A research analyst or research entity shall disclose all material information about itself including its business activity, disciplinary history, the terms and conditions on which it offers research report, details of associates and such other information as is necessary to take an investment decision.	Complied	Basis confirmation provided to us by the RA, it was observed that during the period under review, the RA has provided research recommendations and has provided necessary disclosure

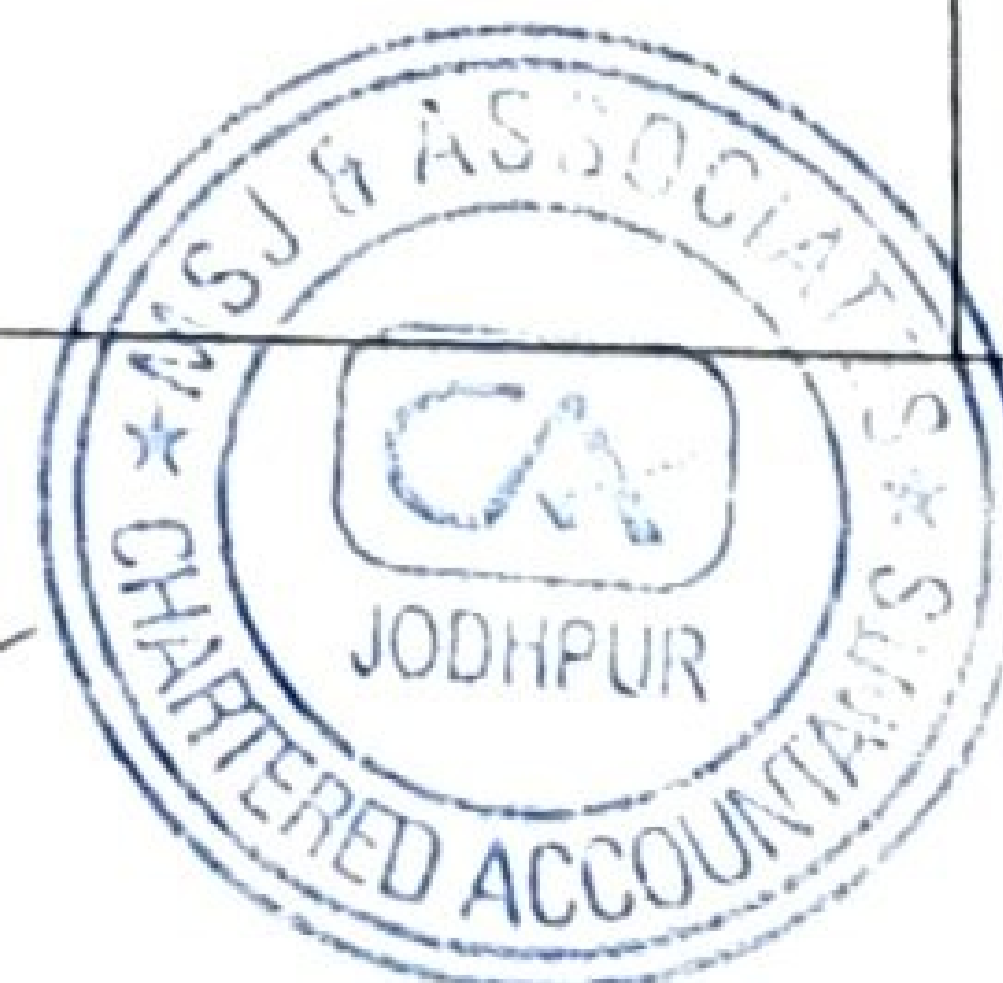


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			along with the recommendation.
<b>b</b>	<p>Research analyst or research entity shall disclose the following in research report and in public appearance with regard to ownership and material conflicts of interest:</p> <p>i. whether the research analyst or research entity or his associate or his relative has any financial interest in the subject company and the nature of such financial interest</p> <p>ii. Whether the research analyst or research entity or its associates or relatives, have actual/beneficial ownership of one per cent or more securities of the subject company, at the end of the month immediately preceding the date of publication of the research report or date of the public appearance</p> <p>iii. whether the research analyst or research entity or his associate or his relative, has any other material conflict of interest at the time</p>	<b>Complied</b>	<p>Basis confirmation provided to us by the RA, it was observed that during the period under review, the RA has provided research recommendations and has provided necessary disclosure along with the recommendation.</p>
<b>c</b>	<p>Research analyst or research entity shall disclose the following in research report with regard to receipt of compensation :</p> <p>i. whether it or its associates have received any compensation from the subject company in the past twelve months;</p> <p>ii. whether it or its associates have managed or co-managed public offering of securities for the subject company in the past twelve months;</p> <p>iii. whether it or its associates have received any compensation for investment banking or merchant banking or brokerage services from the subject company in the past twelve months;</p> <p>iv. whether it or its associates have received any compensation for products or services other than investment banking or merchant banking or brokerage services from the subject company in the past twelve months;</p> <p>v. Whether it or its associates have received any compensation or other benefits from the Subject Company or third party in connection</p>	<b>Complied</b>	<p>Basis confirmation provided to us by the RA, it was observed that during the period under review, the RA has provided research recommendations and has provided necessary disclosure along with the recommendation.</p>

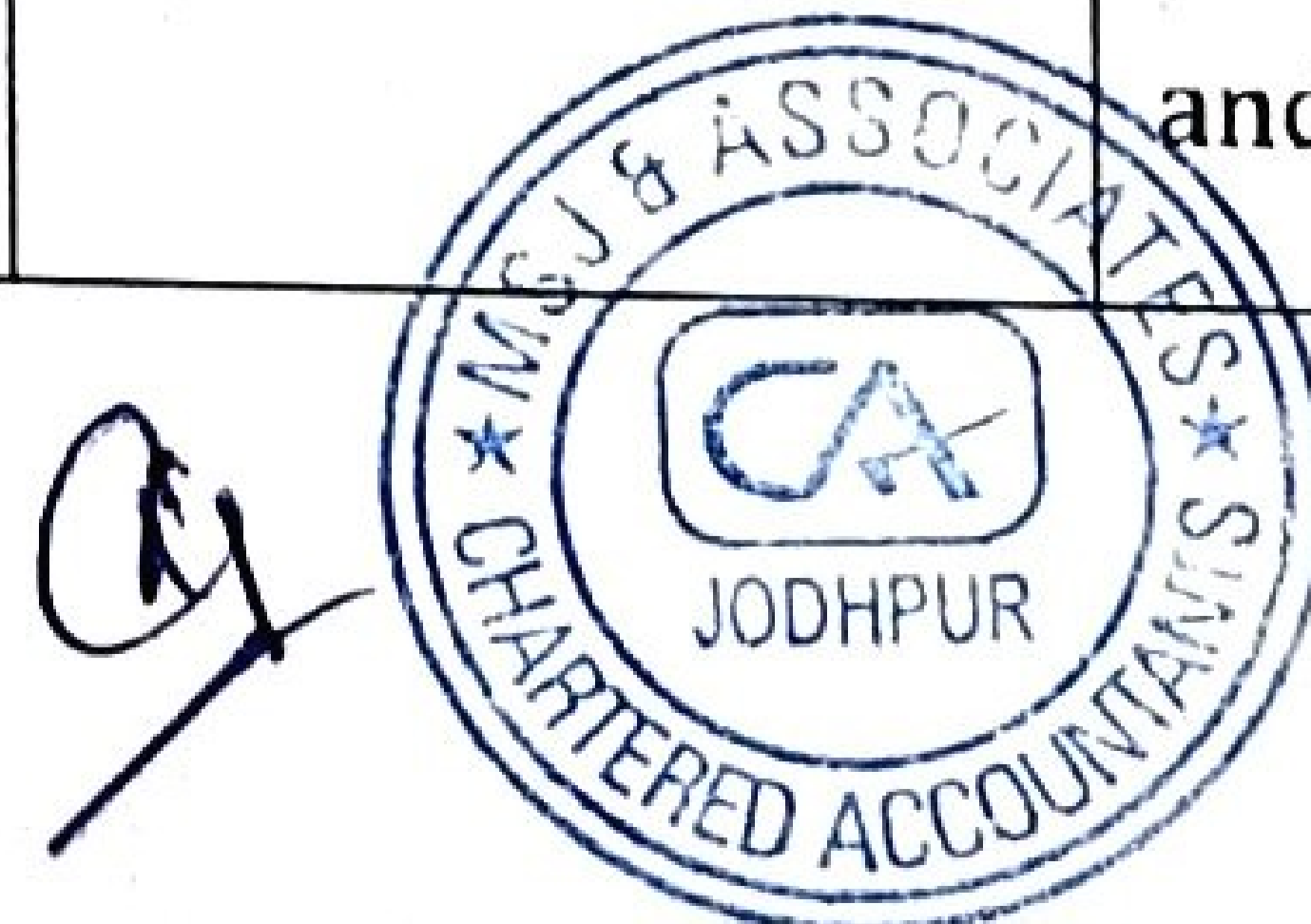
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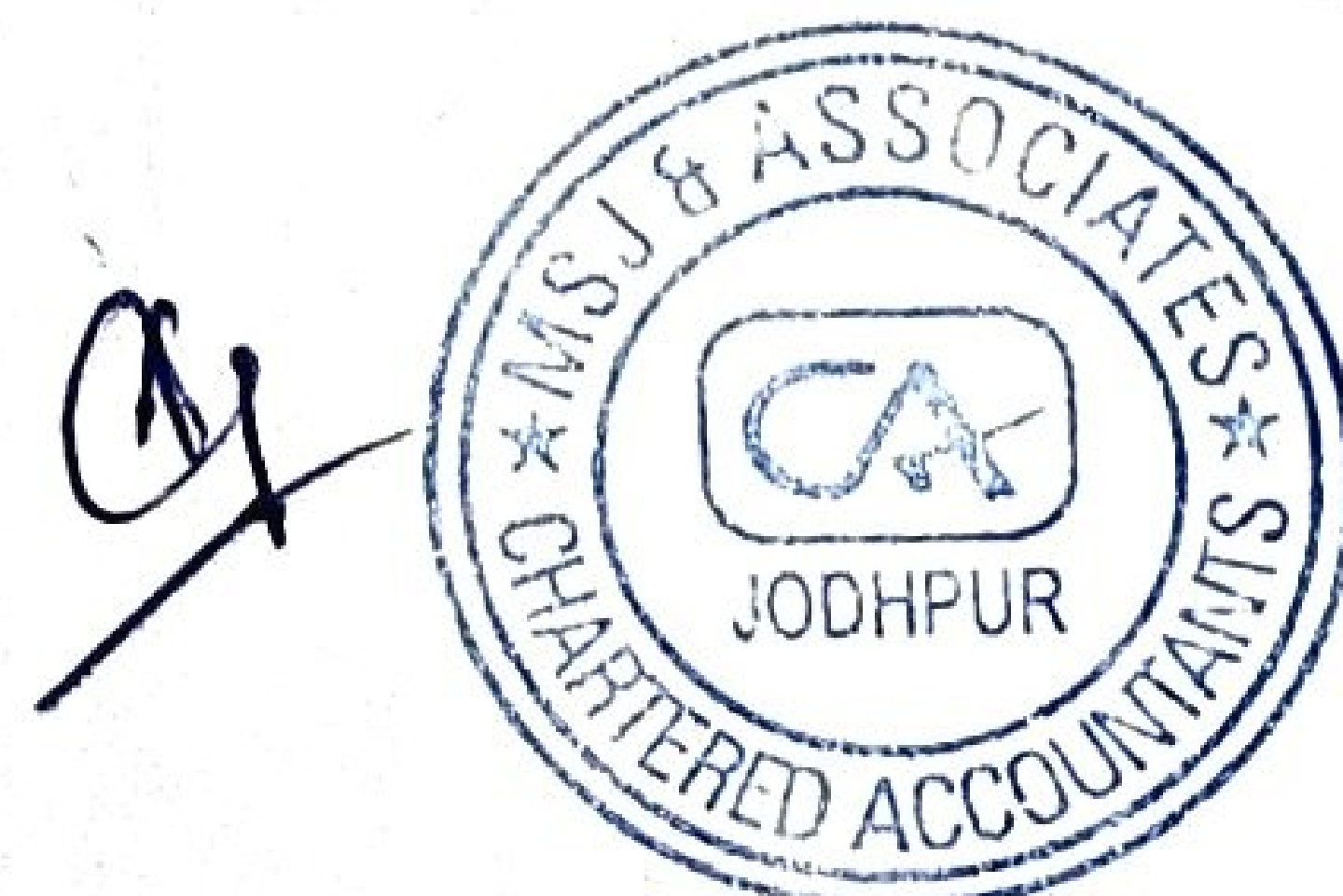
	with the research report.		
d	<p>Research analyst or research entity shall disclose the following in public appearance with regard to receipt of compensation :</p> <p>i. whether it or its associates have received any compensation from the subject company in the past twelve months;</p> <p>ii. whether the subject company is or was a client during twelve months preceding the date of distribution of the research report and the types of services provided</p>	Complied	<p>Basis confirmation provided to us by the RA, it was observed that during the period under review, the RA has provided research recommendations and has provided necessary disclosure along with the recommendation.</p>
e	Whether the research analyst has served as an officer, director, or employee of the subject company;	Complied	<p>Basis confirmation provided to us by the RA, it was observed that during the period under review, the RA has provided research recommendations and has provided necessary disclosure along with the recommendation.</p>
f	Whether the research analyst or research entity has been engaged in market making activity for the subject company;	Complied	<p>Basis confirmation provided to us by the RA, it was observed that during the period under review, the RA has provided research recommendations and has provided necessary</p>



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			disclosure along with the recommendation.
g	Research analyst or research entity shall provide all other disclosures in research report and public appearance as specified by the Board under any other regulations.	Complied	Basis confirmation provided to us by the RA, it was observed that during the period under review, the RA has provided research recommendations and has provided necessary disclosure along with the recommendation.
6	<b>Regulation 20: Contents of research report</b>		
a	Research analyst or research entity shall take steps to ensure that facts in its research reports are based on reliable information and shall define the terms used in making recommendations, and these terms shall be consistently used	Complied	Basis confirmation provided to us, RA has made properly defined terms consistently which are used in the research report.
b	Research analyst or research entity that employs a rating system must clearly define the meaning of each such rating including the time horizon and benchmarks on which a rating is based.	Complied	Basis confirmation provided to us, RA has complied with this regulation in its research report.
c	If a research report contains either a rating or price target for subject company's securities and the research analyst or research entity has assigned a rating or price target to the securities for at least one year, such research	Complied	Basis confirmation provided to us, RA has

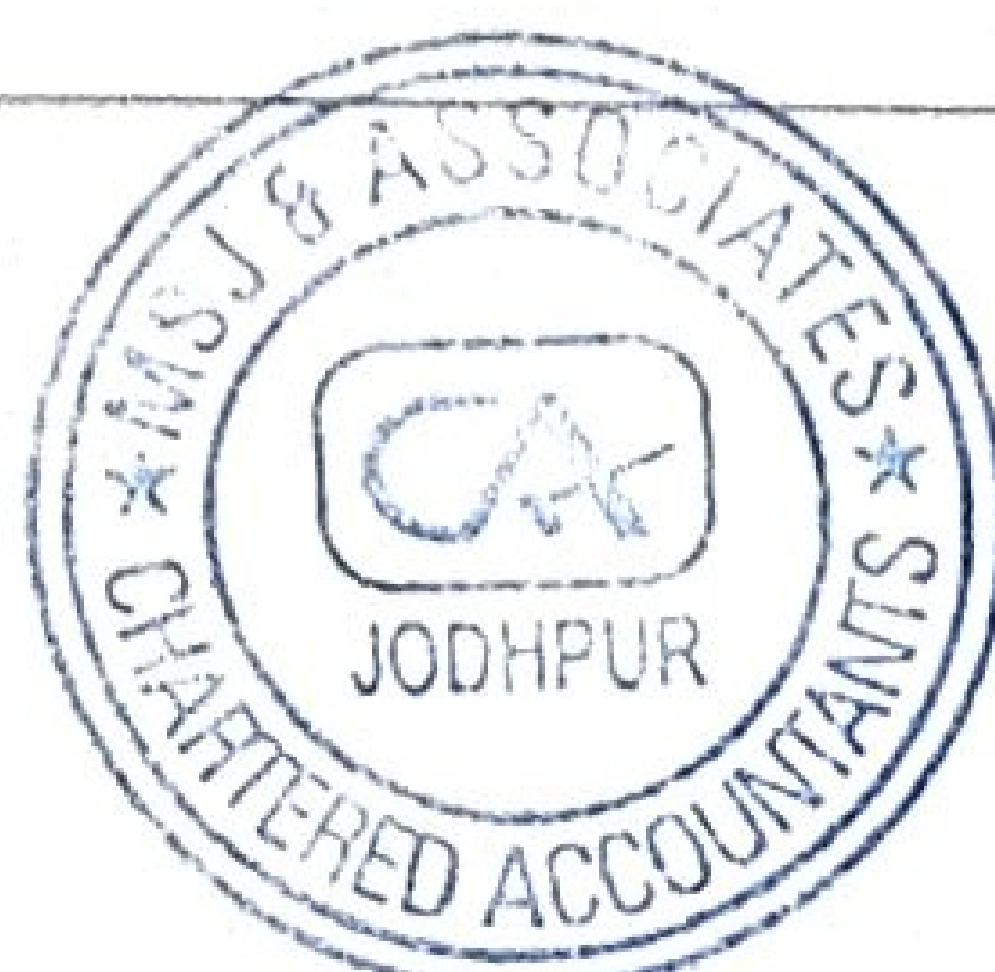


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	report shall also provide the graph of daily closing price of such securities for the period assigned or for a three-year period, whichever is shorter.		complied with this regulation in its research report.
<b>7</b>	<b>Regulation 21: Recommendations in public media</b>		
<b>a</b>	Research analyst or research entity including its director or employee shall disclose the registration status and details of financial interest in the subject company, if he makes public appearance.	<b>Complied</b>	Basis confirmation provided to us, appropriate disclosure was made at public appearance.
<b>b</b>	If any person including a director or employee of an investment adviser or credit rating agency or asset management company or fund manager, makes public appearance or makes a recommendation or offers an opinion concerning securities or public offers through public media, all the provisions of regulations 16 and 17 shall apply mutatis mutandis to him and he shall disclose his name, registration status and details of financial interest in the subject company at the time of : i. making such recommendation or offering such opinion in personal capacity; ii. Responding to queries from audiences or journalists in personal capacity; iii. Communicating the research report or substance of the research report through the public media.	<b>Not Applicable</b>	RA has not acted as an investment adviser or credit rating agency or asset management company or fund manager during the period under review.
<b>8</b>	<b>Regulation 22: Distribution of research reports</b>		
<b>a</b>	A research report shall not be made available selectively to internal trading personnel or a particular client or class of clients in advance of other clients who are entitled to receive the research report	<b>Complied</b>	Basis confirmation provided to us, it was observed that during the period under review, the RA has not distributed a research report.

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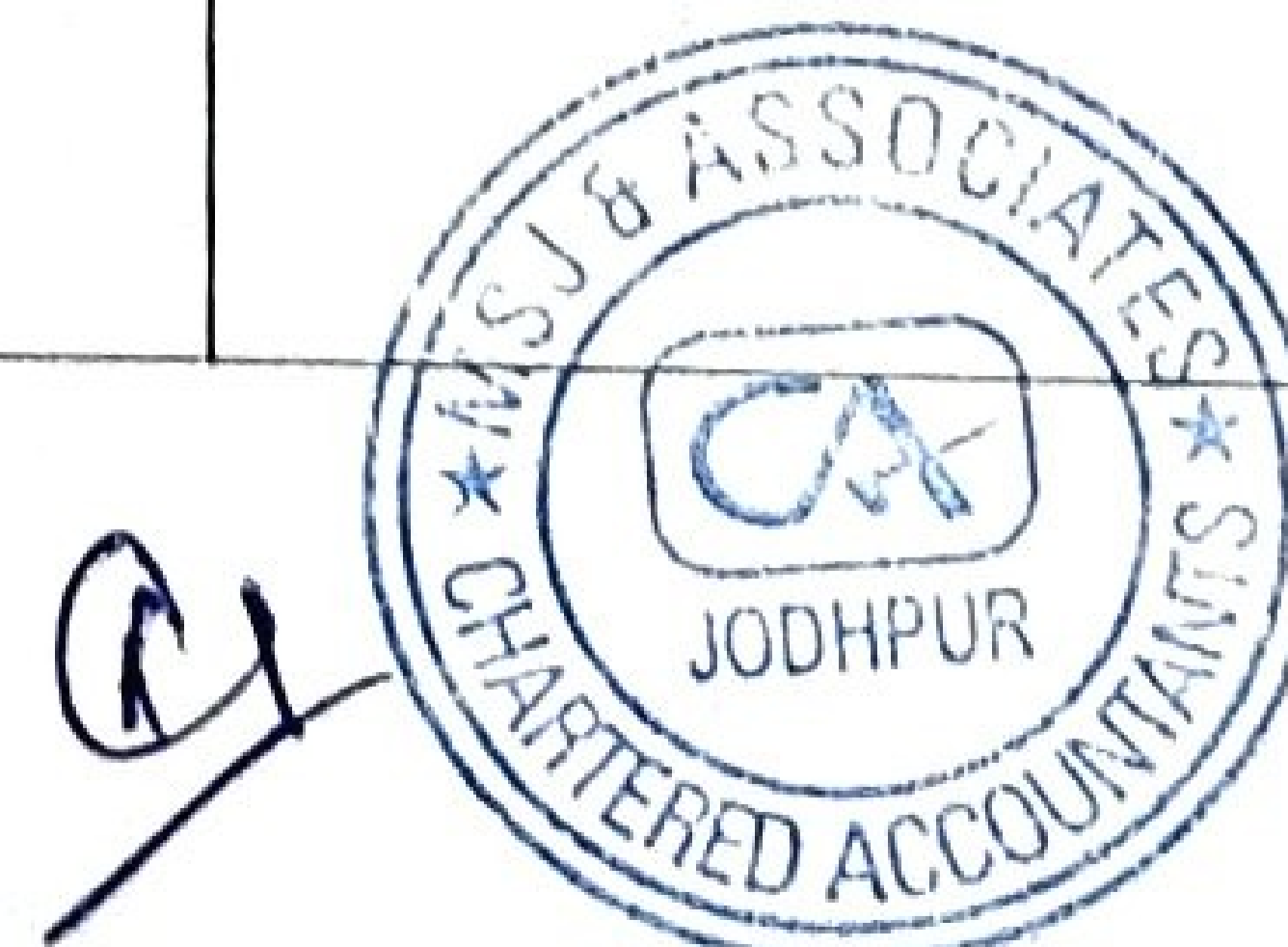
b	Research analyst or research entity who distributes any third party research report shall review the third party research report for any untrue statement of material fact or any false or misleading information	Complied	Based on verification of record, RA had not been involved in distribution of third- party research reports.
c	Research analyst or research entity who distributes any third party research report shall disclose any material conflict of interest of such third party research provider or he shall provide a web address that directs a recipient to the relevant disclosures.	Complied	Based on verification of record, RA had not been involved in distribution of third- party research reports.
d	Provisions of sub-regulations (2) and (3) shall not apply to a research analyst or research entity if he has no direct or indirect business or contractual relationship with such third-party research provider	Complied	Based on verification of record, RA had not been involved in distribution of third- party research reports.
9	<b>Regulation 24: General Responsibility</b>		
a	Research analyst or research entity shall maintain an arms-length relationship between its research activity and other activities	Complied	Basis confirmation provided to us, it was observed that during the period under review, the RA has maintained arms-length relationship between its research activity another activities.



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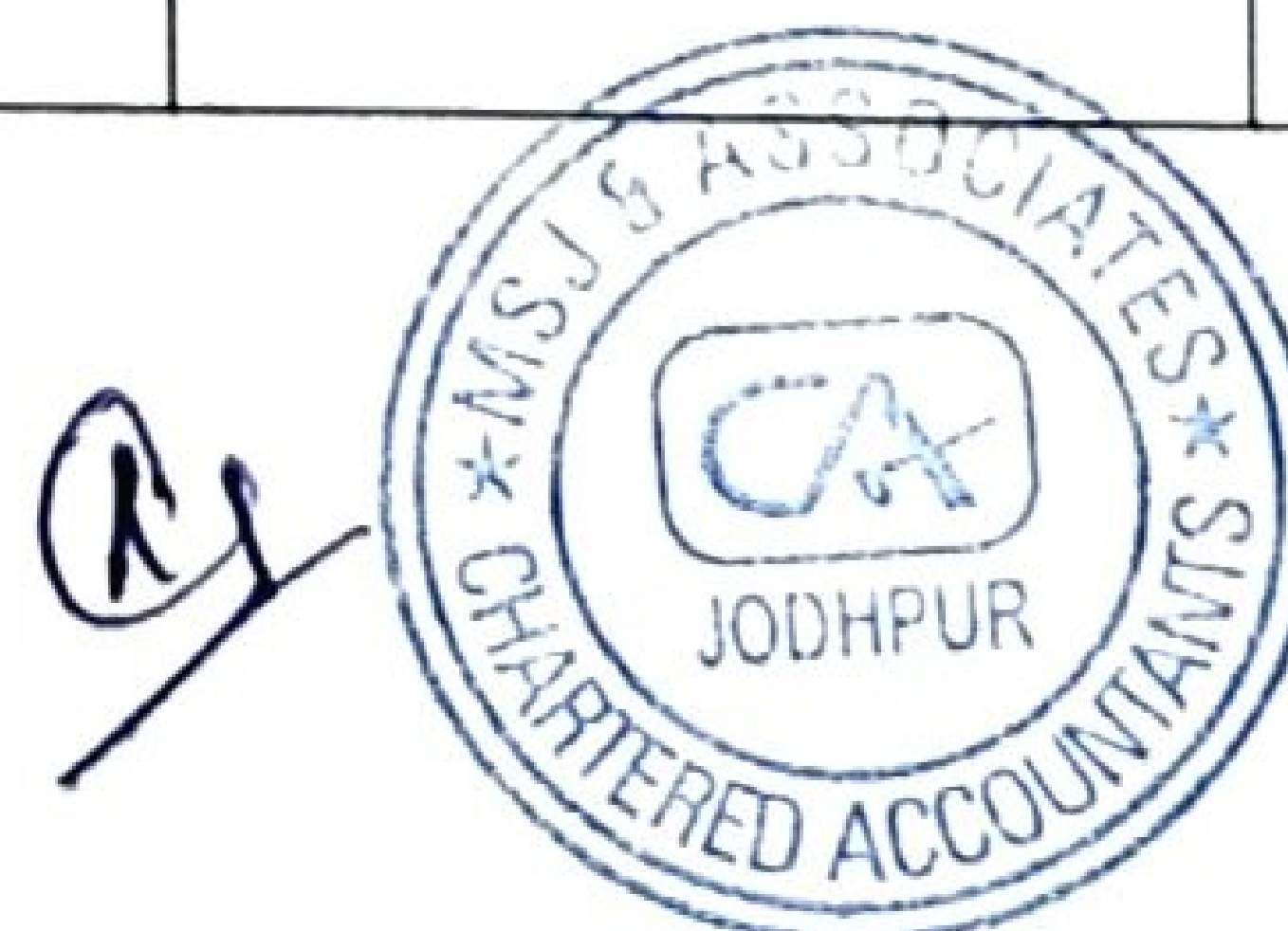
b	Research analyst or research entity shall abide by Code of Conduct as specified in Third Schedule.	Complied	Basis confirmation provided to us, it was observed that during the period under review, the RA has maintained the Code of Conduct.
c	In case of change in control of the research analyst or research entity, prior approval from the Board shall be taken.	Not Applicable	
d	Research analyst or research entity shall furnish to the Board information and reports as may be specified by the Board from time to time.	Complied	Basis confirmation provided to us, it was observed that during the period under review, the RA has provided information to the Board in response to the email received by the RA from the Board.
e	It shall be the responsibility of the research analyst or research entity to ensure that its employees or partners, as may be applicable, comply with the certification and qualification requirements under regulation 7 at all times.	Complied	RA has fulfilled the certificate qualifications requirements under regulation 7 at all times.
10	<b>Regulation 25: Maintenance of records</b>		
a	<p>Research analyst or research entity shall maintain the following records –</p> <ul style="list-style-type: none"> <li>i. Research report duly signed and dated;</li> <li>ii. Research recommendation provided</li> <li>iii. Rationale for arriving at research recommendation</li> <li>iv. Record of public appearance</li> </ul>	Complied	RA has issued reports and maintained proper records of research recommendations. The RA has maintained rationale for arriving at research recommendation and it is also recommended to comply this requirement in each research. Further, RA has made record of its public appearances.



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	All records shall be maintained either in physical or electronic form and preserved for a minimum period of five years: Provided that where records are required to be duly signed and are maintained in electronic form, such records shall be digitally signed.		
11	<b>Regulation 26: Appointment of compliance officer</b>		
	Research analyst or research entity which is a body corporate or limited liability partnership firm shall appoint a compliance officer who shall be responsible for monitoring the compliance of the provisions of the Act, these regulations and circulars issued by the Board.	Complied	Compliance officer was duly appointed and monitored the compliance of the provisions.
12	<b>SEBI/HO/IMD/IMD-II CIS/P/CIR/2021/0685 (Dated December 13, 2021)</b>		
	Publishing Investor Charter and disclosure of Investor Complaints	Complied	Basis confirmation provided to us, it was observed that during the period under review, the RA has published Investor Charter and disclosed Investor Complaints in his website.
13	<b>SEBI/HO/MIRSD/ MIRSD-PoD-2/P/CIR/2023/51 (Dated April 05, 2023)</b>		
	Advertisement code for Investment Advisers (IA) and Research Analysts (RA)	Complied	Basis confirmation provided to us, it was observed that during the



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			period under review, the RA has published Investor Charter and disclosed Investor Complaints in his website.
14	SEBI/HO/MIRSD/ MIRSD-PoD-2/P/CIR/2023/52 (Dated April 06, 2023)		
	Usage of brand name/trade name by Investment Advisers (IA) and Research Analysts (RA)	Complied	Basis on our review, the RA is using Stockwiz as a brand name. The same has been prominently mentioned in the website of the RA.

For MSJ and Associates

CA Akash Phophalia

Partner

Membership No – 412359

FRN – 0135203W

Place – Jodhpur

UDIN – 24412359BKEOIE1674

Date – 7<sup>th</sup> Oct 2024

