KRIIS
PORTFOLIO PRIVATE LIMITED

Date: 19.12.2025

To
Investment Management Department
Division of Funds – 1
Mr. Tarun Sapahia, Manager
Securities and Exchange Board of India
Plot No. C4-A, 'G' Block,
Bandra Kurla Complex,
Mumbai - 400 051

Ref: SEBI Registration No INP000006545

Dear Sir,

In terms of Regulation 22(7) of SEBI (Portfolio Managers) Regulations, 2020, attached herewith, please find Disclosure Document of registered intermediary, Kriis Portfolio Private Limited as a Portfolio Manager.

Kindly take the same on record and acknowledge the receipt.

For and on behalf of
KRIIS – The Portfolio Management Company

CA Rakesh Doshi
Principal Officer

Regd. Address : Office No.606, R-Square, LBS Marg, Mulund (West), Mumbai - 400 080. +91 90826 50622
Place of Business : 510, C Wing, One BKC, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. 022 6901 0596
CIN : U66309MH2016PTC288186
info@kriis.in www.kriis.in

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KEY INFORMATION AND DISCLOSURE DOCUMENT
FOR PORTFOLIO MANAGEMENT SERVICES UNDERTAKEN BY KRIIS PORTFOLIO PRIVATE LIMITED
AS OF 15th DECEMBER, 2025

(i) This Disclosure Document is filed with the Securities and Exchange Board of India (SEBI) along with the certificate in the specified format in terms of Regulation 22 of the SEBI (Portfolio Managers) Regulations, 2020.

(ii) The purpose of this Disclosure Document is to provide essential information about the portfolio management services to assist and enable the investors in making an informed decision while engaging Kriis Portfolio Private Limited (KRIIS).

(iii) The Disclosure Document sets forth the necessary information about KRIIS required by an investor before investing and the investor is advised to retain this disclosure document for future reference.

(iv) Details of the Principal Officer:
Name: CA Rakesh Doshi
Address: Flat 5001, 50th Floor, Tower B, Enigma, LBS Marg, Mulund (West), Mumbai 400080
Contact No: +91 9833218557
Email id: rakesh@kriis.in

(i) Corporate details:
SEBI Registration Number: INP000006545
CIN: U66309MH2016PTC288186
Registered Address: Office no. 606, Runwal R-square, LBS Marg, Mulund West, Mumbai 400080
Principal place of business: 510, 5th Floor, C Wing, One BKC, Block G, Bandra Kurla Complex, Bandra (East), Mumbai-400 051

Tel No: +91 9082650622 / 022- 69010596
Email id: info@kriis.in
Website: www.kriis.in

KAMDAR DESAI & PATEL LLP MUMBAI INDIA * C.A. *

KRIIS PORTFOLIO PVT. LTD. MUMBAI *

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PART-I- Static Section

1. DISCLAIMER CLAUSE

The details provided in this Disclosure Document have been prepared in accordance with the SEBI (Portfolio Managers) Regulations, 2020 as amended till date and filed with SEBI. This Disclosure Document has neither been approved nor disapproved by SEBI nor has SEBI certified the accuracy or adequacy of the contents of this Disclosure Document.

The distribution of this Document in certain jurisdictions may be restricted or totally prohibited and accordingly, persons who come into possession of this Document are required to inform themselves about and to observe any such restrictions.

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2. DEFINITIONS

In this Disclosure Document, unless the context otherwise requires, the following words and expressions shall have the meaning assigned to them:

"Act" shall mean the Securities and Exchange Board of India Act, 1992 as amended from time to time;

"Applicable Law" shall mean any stature, statute, law, regulation, notification, circular, ordinance, rule, judgment, order, decree, bye-law, approval from a government authority, government resolution, directive, guideline, policy, announcement, procedure, requirement or other government restriction or any similar form of decision, or determination by, or any interpretation or adjudication having the force of law or any of the foregoing issued by any concerned authority having jurisdiction over the matter in question. Any references to laws and regulations in this disclosure document shall be deemed to include such laws and regulations as may be amended, revised, updated and/or supplemented from time to time.

"Application" means the application made by the Client to the Portfolio Manager and to the authorized intermediary for the purpose of opening demat account, to place the monies and/or securities with the Portfolio Manager for Portfolio Management Services. On execution of the Agreement by the Portfolio Manager, the Application shall be deemed to form an integral part of the Agreement. Provided that in case of any conflict between the contents of the Application and the provisions of the Agreement, the provisions of the PMS Agreement shall prevail;

"Assets" means (i) the Portfolio and/or (ii) the Funds and all accruals, benefits, allotments, calls, refunds, returns, privileges, entitlements, substitutions and/or replacements or any other beneficial interest including dividend, interest, rights, bonus as well as residual cash balances, if any (represented both by quantity and in monetary value) in relation to or arising out of the Portfolio and/or the funds;

"Authority" means any entity exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government including but not limited to the SEBI and the Reserve Bank of India;

"Assets Under Management" or "AUM" means aggregate net asset value of the Portfolio managed by the Portfolio Manager on behalf of the Clients.

"Associate" means (i) a body corporate in which a director or partner of the Portfolio Manager holds either individually or collectively, more than twenty percent of its paid-up equity share capital or partnership interest, as the case may be; or (ii) a body corporate which holds, either individually or collectively, more than twenty percent of the paid-up equity share capital or partnership interest, as the case may be of the Portfolio Manager.

"Bank Account" in relation to resident account holders means one or more bank accounts opened, maintained and operated by the Portfolio Manager with any of the Scheduled Commercial Banks in its name wherein the funds of the client are held by it on behalf of the Client in a pool account and in relation to non-resident account holders means one or more bank accounts opened, maintained and operated by the Portfolio

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Manager with any of the Scheduled Commercial Banks in the Client's name wherein the funds of the client will be deposited and/or withdrawn;

"Benchmark" means an index selected by the Portfolio Manager in accordance with the Regulations, in respect of each Investment Approach to enable the Clients to evaluate the relative performance of the Portfolio Manager.

"Board" or "SEBI" means the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992.

"Broker" shall mean a Securities and Exchange Board of India registered stock broker permitted to deal in securities in the Indian capital markets;

"Business Day" means a day other than (i) Saturday and Sunday; (ii) a day on which both the National Stock Exchange of India Limited/the Bombay Stock Exchange Limited and banks in Mumbai are closed; (iii) any other day declared by the Central Government, by notification in the Official Gazette, to be a public holiday;

"Client" shall mean the person who has opened a PMS account in the Company - Kriis Portfolio Private Limited, duly registered with the Securities and Exchange Board of India as a Portfolio Manager under the provisions of Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020 as may be amended from time to time;

"Compliance officer" means the person appointed as such by the Portfolio Manager and intimated to Securities and Exchange Board of India, from time to time;

"Consultancy/Advisory Services" means the consultancy/advisory services rendered by the Portfolio Manager which shall be in the nature of non-binding investment advice and may include the responsibility of inter-alia advising for renewal and reshuffling the portfolio, buying and selling of securities;

"Custodian" shall mean any Securities and Exchange Board of India registered custodian acting as Custodian to the Portfolio, with whom the Portfolio Manager, from time to time, enters into an agreement for availing of custodial services and to perform such other functions like of corporate actions associated with the securities in accordance with the regulations issued by Securities and Exchange Board of India from time to time;

"**Depository**" means the depository as defined in the Depositories Act, 1996;

"Depository Account" means one or more account or accounts opened, maintained and operated by the Portfolio Manager in the name of client with any depository or depository participant registered under the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 (as may be amended from time to time), wherein the securities of the client are held by the Portfolio Manager on behalf of the Client in a separate depository account under the respective client's name;

"Disclosure Document" means this document filed by the Portfolio Manager with Securities and Exchange Board of India, as may be amended from time to time, pursuant to Securities and Exchange Board of India

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(Portfolio Managers) Regulations, 2020 and issued to the Client with an objective of providing essential information about the portfolio services provided by the portfolio manager to assist and enable the client in making an informed decision while engaging a portfolio manager, to manage their portfolios;

"Discretionary Portfolio Management Services" means the portfolio management services on discretionary basis rendered to the client, by the Portfolio Manager on the terms and conditions contained in the agreement, where-in-under the Portfolio Manager exercises any degree of discretion whilst making decisions for the investments or management of the portfolio of securities or the funds of the client;

"Direct on-boarding" means an option provided to clients to be on-boarded directly with the Portfolio Manager without intermediation of persons engaged in distribution services;

"Distributor" means a person/entity who may refer a client to avail services of Portfolio Manager in lieu of commission/charges (whether known as channel partners, agents, referral interfaces or by any other name).

"Family" means an individual, his/her spouse, their children born out of wedlock and their parents only;

"Fair Market Value" means the price that the Security would ordinarily fetch on sale in the open market on the particular date.

"Financial Year" means the year starting from April 1 and ending on March 31 in the following year.

"Fund Manager" shall mean CA Rakesh Doshi, Managing Director (for KRIIS Multicap Advantage Strategy and KRIIS High Growth Strategy) and Mr. Harsh Mulchandani, an employee at KRIIS-The Portfolio Management Company (for KRIIS Compounders Portfolio Strategy) and/or any other person duly appointed by the Board of Directors of the company for day-to-day management and/or administration of the portfolio of securities or the funds of the client, as the case may be;

Funds" means the monies managed by the Portfolio Manager on behalf of the Client pursuant to the Agreement and include the monies mentioned in the Application, any further monies placed by the Client with the Portfolio Manager for being managed pursuant to the Agreement, the proceeds of the sale or other realization of the Portfolio and interest, dividend or other monies arising from the Assets, so long as the same is managed by the Portfolio Manager;

"Group Company" shall mean an entity which is a holding, subsidiary, associate, subsidiary of a holding company to which it is also a subsidiary;

"HUF" means the Hindu Undivided Family as defined in Section 2(31) of the IT Act.

"Intermediaries" means custodian, banker to an issue, trustee, registrar to an issue, merchant banker, depositories, depository participants, transfer and pricing agents, accountants, investee companies, investment advisers, consultants, attorneys, distributors, underwriters, brokers and dealers, insurers and any other persons in any capacity who may be associated with the securities market;

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"**Investment Approach**" is a broad outlay of the type of Securities and permissible instruments to be invested in by the Portfolio Manager for the Client, taking into account factors specific to Clients and Securities and includes any of the current Investment Approach or such Investment Approach that may be introduced at any time in future by the Portfolio Manager.

"**Investment Objectives**" means the investment objectives as may be agreed by the Client and the Portfolio Manager as detailed in the Application;

"**Investments**" means any form of investment including, without limitation, shares, debentures and other categories of securities, derivatives and mutual funds;

"**IT Act**" means the Income Tax Act, 1961, as amended and restated from time to time along with the rules prescribed thereunder.

"**Net Asset Value**" shall mean the value of the assets of the portfolio of the Clients, including of but not restricted to the securities and cash and bank balances plus accrued income and amounts receivable less accrued expenses and amounts payable; all at market value or otherwise at relevant valuation mutually agreed to by the parties in writing;

"**Non-Discretionary Portfolio Management Services**" means the portfolio management services on non-discretionary rendered to the client, by the Portfolio Manager on the terms and conditions contained in the agreement, wherein the choice as well as the timing of the investment decisions rest solely with the client and Portfolio Manager shall manage the funds in accordance with the directions of the client;

"**Non-resident Investors**" or "**NRI(s)**" shall mean non-resident Indian as defined in Section 2 (30) of the IT Act.

"**Parties**" means the Portfolio Manager and the client and the word "Party" shall be construed accordingly;

"**Person**" means a natural person, company, corporation, association, unincorporated association, society, hindu undivided family, partnership (general or limited), joint venture, estate, trust, limited liability company, limited liability partnership, proprietorship, single business unit, division or undertaking of any of the above or any other legal entity, individual, government or governmental authority;

"**Portfolio**" means client's securities and funds belonging to the Client and maintained/managed by the Portfolio Manager on behalf of the Client pursuant to the Agreement and includes any securities mentioned in the Application, any further securities placed by the Client with the Portfolio Manager for being managed pursuant to the Agreement, securities acquired by the Portfolio Manager through investment of Funds and bonus, dividend and rights shares and on account of any corporate actions in respect of securities forming part of the Portfolio, so long as the same is managed by the Portfolio Manager pursuant to the agreement;

"**Portfolio Investment Management Agreement**" means the agreement entered or to be entered into between the client and the Portfolio Manager for availing portfolio management services rendered by it and shall include all annexures attached hereto, all modifications, alterations, amendments, additions and deletions thereto made in writing upon mutual consent of the parties to the agreement;

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"Portfolio Management & Performance Fees" shall have the meaning attributed thereto in item/point no. 11 below;

"Portfolio Manager" means Kriis Portfolio Private Limited who has obtained certificate from Securities and Exchange Board of India to act as a Portfolio Manager under the Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020 vide Registration No. INP000006545 dated 03.04.2019;

"Power of Attorney" means the Power of Attorney executed and granted by the client to the Portfolio Manager, in pursuance of the Agreement;

"Principal officer" shall mean CA Rakesh Doshi, Managing Director at KRIIS-The Portfolio Management Company and/or any other person duly appointed by the Board of Directors of the company and approved by Securities and Exchange Board of India who is responsible for the decisions made by the Portfolio Manager for the management and/or administration of the portfolio of securities or the funds of the client, as the case may be and all other operations of the Portfolio Manager;

"RBI" means the Reserve Bank of India established under the Reserve Bank of India Act, 1934;

"Related Party" means –
(i) a director, partner or his relative;
(ii) a key managerial personnel or his relative;
(iii) a firm, in which a director, partner, manager or his relative is a partner;
(iv) a private company in which a director, partner or manager or his relative is a member or director;
(v) a public company in which a director, partner or manager is a director or holds along with his relatives, more than two per cent. of its paid-up share capital;
(vi) any body corporate whose board of directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director, partner or manager;
(vii) any person on whose advice, directions or instructions a director, partner or manager is accustomed to act:
Provided that nothing in sub-clauses (vi) and (vii) shall apply to the advice, directions or instructions given in a professional capacity;
(viii) any body corporate which is— (A) a holding, subsidiary or an associate company of the Portfolio Manager; or (B) a subsidiary of a holding company to which the Portfolio Manager is also a subsidiary; (C) an investing company or the venturer of the Portfolio Manager— The investing company or the venturer of the Portfolio Manager means a body corporate whose investment in the Portfolio Manager would result in the Portfolio Manager becoming an associate of the body corporate;
(ix) a related party as defined under the applicable accounting standards;
(x) such other person as may be specified by the Board:

Provided that,
(a) any person or entity forming a part of the promoter or promoter group of the listed entity; or
(b) any person or any entity, holding equity shares:
(i) of twenty per cent or more; or

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Rakesh

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(ii) of ten per cent or more, with effect from April 1, 2023; in the listed entity either directly or on a beneficial interest basis as provided under section 89 of the Companies Act, 2013, at any time, during the immediate preceding Financial Year; shall be deemed to be a related party;

"Rules" and "Regulations" means all rules and regulations prescribed by Securities and Exchange Board of India and other relevant authorities including without limitation Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020 as may be amended from time to time;

"Scheduled Commercial Bank" means any bank included in the Second Schedule to the Reserve Bank of India Act, 1934;

"Securities" means either in electronic form which include:

(i) shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of alike nature in or of any incorporated company or other body corporate;
(ii) derivatives;
(iii) units or any other instrument issued by any collective investment scheme to the investors in such schemes;
(iv) security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;
(v) units or any other such instrument issued to the investors under any mutual fund scheme;
Explanation— For the removal of doubts, it is hereby declared that "securities" shall not include any unit linked insurance policy or scrips or any such instrument or unit, by whatever name called, which provides a combined benefit risk on the life of the persons and investment by such persons and issued by an insurer referred to in clause (9) of section 2 of the Insurance Act, 1938 (4 of 1938);
(vi) any certificate or instrument (by whatever name called), issued to an investor by any issuer being a special purpose distinct entity which possesses any debt or receivable, including mortgage debt, assigned to such entity and acknowledging beneficial interest of such investor in such debtor receivable, including mortgage debt, as the case may be;
(vii) Government securities;
(viii) such other instruments as may be declared by the Central Government to be securities;
(ix) rights or interest in securities and such other securities as may be defined as "securities" under Securities Contracts (Regulation) Act, 1956; any special paper or instrument or security floated by the Central Government, State Government, Public Sector Organisations, Banks or Financial Institutions or Bodies Corporate; a savings certificate to which the Government Savings Certificate Act, 1959 (46 of 1959) applies;
(x) such other securities or instruments that foreign portfolio investors or mutual funds of alternative investment funds may be permitted to invest from time to time.

"Stock Exchange" means –

(i) anybody of individuals, whether incorporated or not, constituted before corporatization and demutualization under section 4A and 4B or
(ii) A body corporate incorporated under the Companies Act, 1956 (1 of 1956) whether under a scheme of corporatization and demutualization or otherwise;
for the purpose of assisting, regulating or controlling the business of buying, selling or dealing in securities.

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3. DESCRIPTION

(i) History, present business and background of KRIIS

Kriis Portfolio Private Limited (CIN: U66309MH2016PTC288186) is a private limited company incorporated under the Companies Act, 2013 on 6th December 2016 having its registered office at office no 606, Runwal R-square, LBS Marg, Mulund West, Mumbai - 400080 and principal place of business at 510, 5th Floor, C Wing, One BKC, Block G, Bandra Kurla Complex, Bandra (East), Mumbai-400 051

We are registered with SEBI as a portfolio manager under SEBI (Portfolio Managers) Regulations, 2020 vide Registration No. INP000006545 dated 03.04.2019 and engaged in investing the funds of the Clients in securities on their behalf and providing them portfolio management services on discretionary/non-discretionary/advisory basis after ascertaining their investment needs and objectives.

We also provide an option to clients to be on boarded directly, without intermediation of persons engaged in distribution services and at the time of on-boarding of clients directly, no charges except statutory charges are levied by us.

We house a strong and dedicated research team and financial experts with a diversified rich experience with sustainable long-term growth potential, each contributing their strengths, knowledge and expertise towards a clear goal and vision, with a shared philosophy.

We blend disciplined approach with a set of strong values to identify quality companies based on our detailed preliminary research. Identifying client's needs and personalizing our services is our forte. We aim to create & preserve client's wealth with integrity and transparency while building client's an everlasting legacy.

(ii) KRIIS promoters, directors and their background

Particulars of Promoters:

a)

Name of the Promoter	CA Rakesh Doshi
Address	Flat 5001, 50th Floor, Tower B, Enigma, LBS Marg, Mulund (West), Mumbai 400080
% of Equity Shares held	16.25%

Note: - CA Rakesh Doshi, Promoter of the Company, is also a Managing Director (Executive Director) on Board of the Company and his background is given below.

b)

Name of the Promoter	CA Funali Doshi
Address	Flat 5001, 50th Floor, Tower B, Enigma, LBS Marg, Mulund (West), Mumbai 400080
% of Equity Shares held	17.75%

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Rakesh Doshi

Note: - CA Funali Doshi, Promoter of the Company, is also a Non-Executive Director on Board of the Company and her background is given below.

c)

Name of the Promoter	Bhavya Rakesh Doshi
Address	Flat 5002, 50th Floor, Tower B, Enigma, LBS Marg, Mulund (West), Mumbai 400080
% of Equity Shares held	16.05%

Note: - Bhavya Doshi, Promoter of the Company, is also a Managing Director (Executive Director) on Board of the Company and his background is given below.

Particulars of Directors and their background

a)

Name	CA Rakesh Doshi
Qualification	Bachelor of Commerce, Mulund College Of Commerce Chartered Accountant, ICAI Wealth Manager, ICAI
Date of Appointment	06/12/2016 (Re-appointed as Managing Director since 10/04/2023)
DIN	02918999
Address	Flat 5001, 50th Floor, Tower B, Enigma, LBS Marg, Mulund (West), Mumbai 400080 Mobile: 91-9833218557 Email: rakesh@kriis.in

Brief Profile
CA Rakesh Doshi: Managing Director, Principal officer & Fund Manager

CA Rakesh Doshi is a leading advisor in the financial service space. He spearheads various companies engaged in portfolio & wealth management, tax & corporate advisory, and non-banking financial services. He has also diversified into real estate development with his upcoming township development project "Nirvana City".

He is one of the highly revered investment minds, who have mastered the art of compounding wealth from stock through value investing. He started his career as a practicing Chartered Accountant, en route his professional journey, he became a qualified Wealth Manager and a prudent investor who fast-tracked his financial growth.

Principal Officer & Fund Manager, his passion to compound wealth through value investing has been the key motive behind the inception of KRIIS. Besides investment advice, he spearheads the firm's overall management philosophy and process. With over 22 years of expertise in Indian equities, he brings to the profession discipline, vigor, passion, and an ability to identify winners. He has also established his reputation as a devoted philanthropist and proponent of higher education.

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At KRIIS he plays a key role in modelling & monitoring performances of portfolios. He is a personalised 360° financial advisor to HNIs & UHNIs and corporates on their strategic and financial needs.

Additional Courses:
- Behavioral Finance & Value Investing with Sanjay Bakshi (2017)
- Value Investing Blueprint with Vishal Khandelwal (2017)
- The Art of Investing with Neeraj Marathe, Flame University (2018)

Other Directorship Details

Name of the LLP & Company	Appointment Date	No. of Shares/ Capital Contribution	(%)
Rise & Shine Trading LLP (Designated Partner)	22/11/2017	60000	60.00
Venus Legal Services Private Limited (Managing Director)	03/06/2019	7000	70.00
Venus Nirvana LLP (Designated Partner)	07/08/2020	490000	75.38
Alag Nirman Private Limited (Non-Executive Director)	07/12/2020	20000	2.44

b)

Name	CA Funali Doshi
Qualification	Bachelor of Commerce, R.A. Podar College of Commerce & Economics Chartered Accountant, ICAI Anti-Money Laundering Specialists, ICAI
Date of Appointment	06/12/2016
DIN	01873601
Address	Flat 5001, 50th Floor, Tower B, Enigma, LBS Marg, Mulund (West), Mumbai 400080 Mobile.: 91-8080905822 Email: funali@kriis.in

Brief Profile
CA Funali Doshi: Non-Executive Director in Advisory capacity
Specialization: Finance, Taxation, Corporate Advisory Services

A Visionary Leader, CA Funali Doshi has always designed pathways that transform vision into reality. Guided by values of competency, professionalism, responsibility, accountability and honesty, she believes in providing value-added services to her clients in making the best financial decisions possible.

An anti-money laundering specialist & practicing CA at Rakesh Doshi & Associates, she has been dedicatedly providing services since past two decades. Her areas of specializations are audit, tax, accounting and consultancy, litigation support, start-up, and corporate advisory services. Her vision is to transform the entire practice into a quality-driven industry. Her opinions are always sought on issues such as corporate governance, transparency, disclosure standard and shareholders value creation.

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With her finely honed leadership skills at KRIIS, she is instrumental to inspire people to do things they never thought they could by boosting employee morale. She has created a squad of value-driven enthusiastic team players. What excites her to contribute at KRIIS is the opportunity to empower others with financial literacy & growth.

Responsibilities at KRIIS:

- Organizational Goal Setting
- Development of Governance Framework
- Over looking the compliance of the Company

Other Directorship Details

Name of the LLP & Company	Appointment Date	No. of Shares/ Capital Contribution	(%)
Venus Portfolio & Finance Private Limited (Non-Executive Director)	21/01/2014	270000	9.70
Alag Nirman Private Limited (Non-Executive Director)	01/07/2010	20000	2.44
Venus Nirvana LLP (Designated Partner)	07/08/2020	10000	1.54

c)

Name	Bhavya Doshi
Qualification	Bachelor's degree in Corporate Finance and Accounting from Bentley University, Boston Chartered Financial Analysts
Date of Appointment	21/08/2019 (Appointed as Managing Director since 31/01/2023)
DIN	08538499
Address	Flat 5001, 50th Floor, Tower B, Enigma, LBS Marg, Mulund (West), Mumbai 400080 Mobile.: +91 9082650622 Email: bhavya@kriis.in

Brief Profile

Bhavya Doshi: Managing Director

Specialisation: Business Valuations, Behavioral Finance, Research Analyst

Bhavya Doshi brings in a shrewd financial wit with a solid market cognition built from his experience of living in a family full of wealth experts. He received his bachelor's degree in Corporate Finance and Accounting from Bentley University, Boston in 2022.

At Bentley, he acted in the role of a Senior Analyst at the Bentley Investment Group where he had developed various models that provide competitive analysis of consumer sector companies. He has prepared business models, developed spreadsheets, and assisted in the valuation of multiple companies along with analyzing market trends in several industries.

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Acting as a significant driving force in the analysis of contemporary market trends, he developed interest in the stock market at a young age and believes in the power of equity to multiply money in a growing economy like India. With his versatile knowledge and skill of adaptiveness, he has been assisting in the development of investment strategies at KRIIS. With his ambition to become a consummate executor of the money market, he resolves to expand the wealth of his patrons. With an ambition to provide value to the lives of people, he introduces them with the right investment solution to yield superior returns on their capital.

Additional Certifications:

NSE Academics Certifications in Financial Markets (NCFM) in

- Mutual Funds
- Equity Derivatives
- Investment Analysis & Portfolio Management Module

Flame University -Pune

- Flame Investment Lab- Behavioural Finance and Value Investing:- Prof Sanjay Bakshi

Corporate Finance Institute Certification in

- Accounting Fundamentals
- Behavioral Finance
- Financial Analysis Fundamentals
- Budgeting & Forecasting
- Business Valuations
- Mining Valuations
- Mergers & Acquisitions Financial Modelling

Other Directorship Details

Name of the LLP & Company	Appointment Date	No. of Shares/ Capital Contribution	(%)
Venus Legal Services Private Limited (Director)	23/08/2019	3000	30.00

(iii) **Top 10 group companies/firms on turnover basis**

KRIIS does not have any group companies/firms on turnover basis considering the latest audited financial statements.

(iv) **Details of the services being offered by KRIIS**

We provide portfolio management services to our clients on discretionary/non-discretionary/advisory basis after ascertaining their investment needs and objectives.

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4.	Penalties, pending litigation or proceedings, findings of inspections or investigations for which action may have been taken or initiated by any regulatory authority	
(i)	All cases of penalties imposed by SEBI or the directions issued by SEBI under the Act or Rules or Regulations made thereunder	None
(ii)	The nature of the penalty/direction	Not Applicable
(iii)	Penalties/fines imposed for any economic offence and/or for violation of any securities laws	None
(iv)	Any pending material litigation/legal proceedings against KRIIS/key personnel with separate disclosures regarding pending criminal cases, if any	None
(v)	Any deficiency in the systems and operations of KRIIS observed by SEBI or any regulatory agency	Erroneous net worth certificate was filed for the period ended March 31, 2023 and subsequently upon realisation of the error immediate corrective actions were taken including filing of the revised appropriate Net worth certificate for the relevant period
(vi)	Any enquiry/adjudication proceedings initiated by SEBI against KRIIS or its directors, principal officer or employee or any person directly or indirectly connected with KRIIS or its directors, principal officer or employee, under the Act or Rules or Regulations made thereunder	None

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5. Services offered

A. The Portfolio Management Services shall be offered as per the following Investment Approaches:

I. **INVESTMENT APPROACH - KRIIS MULTICAP ADVANTAGE STRATEGY**
(Fund Manager: CA Rakesh Doshi)

(i) Investment Philosophy and strategy

The four investment principles have been intrinsic to us since our inception and are embedded in the KRIIS culture. They represent both our past and future – an enduring philosophy that guides us to make the right investment decisions for our clients.

a) Simplicity

Simple businesses with sustainable long-term growth potential are the ones that create wealth. Our role at KRIIS is to look out for and identify businesses that generate positive free cash flows and provide ample growth opportunities in the future.

b) Competitive moat

We constantly look out for companies that are gradually widening their midst and the foundation of the business has the ability to sustain technological disruptions. These moats can be in the form of strong brands, distribution networks, economies of scale, inherent cost advantages, or intellectual property rights.

c) Margin of safety

We follow a principle of margin safety, factoring in growth and quality. In periods of extreme euphoria, we may stay in cash and invest in periods of extreme distress. We steadfastly follow the principle of "Be fearful when others are greedy and greedy when others are fearful".

d) Corporate Governance

We invest in businesses with strong ethics and values. Moreover, we identify managements that are technologically competent and in their approach. In the long term, we believe stable returns are generated by managements that demonstrate high integrity and passion.

We put our philosophies to practical use so that client's investments multiply.

Our investment philosophy and strategy involves the use of intensive fundamental analysis, both quantitative and qualitative, to build and monitor our clients' portfolios actively, while at the same time avoiding excessive trading and to control risk by keeping our clients portfolio adequately diversified, both in terms of the sectors included in those portfolios, as well as with respect to the level of concentration in any specific security.

Client's portfolio investments will be typically concentrated in approx 15-20 stocks. However, this would not limit the Portfolio Manager from increasing the number of securities in the clients' portfolios, from time to time.

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Portfolio allocation	
Particular	**% exposure**
Large cap	0-30%
Mid cap & small cap	30-100%

(ii) Investment objective

The investment objective shall be to manage and administer the Assets of the Client aiming to generate returns on the Client's investment in line with the provisions of the Agreement and Investment Objectives, while at the same time endeavoring to reduce the risk of capital loss.

a) Minimum Investment Amount:

We shall not accept from the Client, funds or securities worth less than the amount prescribed by SEBI Regulations 2020 as amended from time to time. However, we can fix a higher limit as mutually agreed. The Client may place further funds or securities with our prior consent.

b) Manner of payment:

The Clients can either give a cheque or make payment by any other mode as permitted of a requisite amount or the securities having a minimum market value of a requisite amount. Alternatively, the assigned portfolio can be a mix of cash and securities having a minimum total value of a requisite amount.

c) Type of securities in which investment shall be made:

We would generally invest in Equity Shares, Derivatives, Equity and Debt Mutual Funds, Debentures, Government Securities and any other Money Market Instruments. In periods of extreme euphoria, we may stay in cash and invest in periods of extreme distress.

d) Restrictions on investment:

The funds of the Clients shall not be invested in instruments that are expressly prohibited by SEBI or any other legal authority from time to time.

e) Basis of selection of such types of securities as part of the investment approach:

Many of the best compounders in India are listed companies that have been compounding their earnings and cash flows with high returns on capital for long period of time. The analysis will be done based on available facts and figures, decision making parameters and by putting rich experience and understanding of the fund manager. The rationale will also be prepared for each such investment decision.

f) Allocation of portfolio across types of securities:

We expect to create a diversified Portfolio both in terms of the sectors included in those portfolios, as well as with respect to the level of concentration in any specific security.

Following will be the portfolio allocation across types of securities

Category	**% exposure**
Listed Securities	95-98%
Cash and Cash Equivalent	2-5%

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g) Appropriate benchmark to compare performance and basis for choice of benchmark:
The appropriate benchmark chosen to compare the performance of the assets/portfolio managed by us is BSE 500.

h) Indicative tenure or investment horizon:
We shall invest funds of the clients in securities for a long term. Investment horizon can be reviewed/amended based on economic/market scenarios.

i) Minimum tenure/lock in period:
There is no minimum tenure/lock in period for assets placed with us for portfolio management services.

j) Exit load:
There shall be no levy of exit load on withdrawal of monies being managed under this approach.

k) Risks associated with the investment approach:
- Investment in equities, derivatives and mutual funds are subject to market risks and there is no assurance or guarantee that the objective of the investments will be achieved. The past performance of the Portfolio Manager does not indicate its future performance.
- As with any investment in securities, the NAV of the portfolio can go up or down depending upon the factors and forces affecting the capital markets.
- The performance of the investments may be affected by changes in Government policies, general levels of interest rate and risks associated with trading volumes, liquidity and settlement systems in equity and debt markets.
- Investment in debt instruments are subject to default risk and interest rate risk, interest rate risk results from changes in demand and supply for money and other macro-economic factors and creates price changes in the value of the debt instruments. Consequently, the NAV of the portfolio may be subject to fluctuation.
- Investments in debt instruments are subject to reinvestment risks as interest rates prevailing on interest or maturity due dates may differ from the original coupon of the bond, which might result in the proceeds being invested at a lower rate.
- The investments made by the portfolio manager are subject to risks arising from the investment approach, investment objective, investment strategy and asset allocation.
- Risks arising out of non-diversification: We manage fully diversified equity portfolios and the risk of such investments is restricted to market risks.
- Investment in schemes of Mutual Funds is subject to risk factors defined in the offering document of the respective schemes.

l) Other salient features, if any:
We shall not while dealing with Client's funds indulge in speculative transactions i.e. we shall not enter into any transaction for purchase or sale of any security which is periodically or ultimately settled otherwise than by actual delivery or transfer of security except the transactions in derivatives.

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II. **INVESTMENT APPROACH - KRIIS COMPOUNDERS PORTFOLIO STRATEGY**
(Fund Manager: CA Harsh Mulchandani)

(i) Investment Philosophy and strategy

Our core philosophy is to first take care of downside risk as we believe that upsides can take care of themselves. So, our framework revolves around capital protection in the long term followed by eventual capital appreciation.

We intend to significantly outperform the benchmark during market drawdowns as we believe that this philosophy helps in long term outperformance vis a vis benchmark. Therefore, we intend to invest in public listed equities that have historically created wealth for its shareholders with a strong focus on sound corporate governance.

The portfolio companies should pass through certain checklists that are as follows:

1. Strong corporate governance history
2. Consistently high Return on Capital Employed
3. Consistent track record of revenue and EPS growth
4. Ability of the company to generate consistent free cash flows so that it should not resort to external finance
5. High growth outlook due to either market under penetration or significant potential to improve market share

Based on these parameters we prepare a portfolio upto 20-25 companies that we believe is a reasonable diversification.

Portfolio allocation	
Particular	**% exposure**
Large cap + Mid cap	25-50%
Small Cap	50-75%

(ii) Investment objective

The investment objective is to provide long term capital appreciation and generate returns by investing in a portfolio of quality companies with strong corporate governance and long term growth potential. The objective is also to create consistent alpha over benchmark indices for long term wealth creation for shareholders.

a) Minimum Investment Amount:

We shall not accept from the Client, funds or securities worth less than the amount prescribed by SEBI Regulations 2020 as amended from time to time. However, we can fix a higher limit as mutually agreed. The Client may place further funds or securities with our prior consent.

b) Manner of payment:

The Clients can either give a cheque or make payment by any other mode as permitted of a requisite amount or the securities having a minimum market value of a requisite amount. Alternatively, the assigned portfolio can be a mix of cash and securities having a minimum total value of a requisite amount.

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c) Type of securities in which investment shall be made:
We would generally invest in public listed securities including large cap, mid cap and small cap companies with respect to market capitalization. Explore, alternative investments if need be. In periods of extreme euphoria, we may stay in cash and invest in periods of extreme distress.

d) Restrictions on investment:
The funds of the Clients shall not be invested in instruments that are expressly prohibited by SEBI or any other legal authority from time to time.

e) Basis of selection of such types of securities as part of the investment approach:
The securities will be selected from the list of securities that is released by The Association of Mutual Funds in India (AMFI) on a periodic basis. The portfolio companies will be largely selected from Top 500 stocks in the AMFI list on the basis of Market capitalization. Although there could be few companies that are beyond 500th in market capitalization ranking that can find place in the portfolio.

The categorization is as follows

Portfolio allocation		
Category	**Identification**	**% exposure**
Large cap + Mid cap	Top 100-250th companies in Market Capitalization	25-50%
Small cap	251-1000th company in Market capitalization	50-75%

f) Allocation of portfolio across types of securities:
We expect to create a diversified Portfolio both in terms of the sectors included in those portfolios, as well as with respect to the level of concentration in any specific security.

Following will be the portfolio allocation across types of securities

Category	% exposure
Listed Securities	80-100%
Cash and Cash Equivalent	0-20%

g) Appropriate benchmark to compare performance and basis for choice of benchmark:
The appropriate benchmark chosen to compare the performance of the assets/portfolio managed by us is BSE 500.

h) Indicative tenure or investment horizon:
We shall invest funds of the clients in securities for a long term. Investment horizon can be reviewed/amended based on economic/market scenarios.

i) Minimum tenure/lock in period:
There is no minimum tenure/lock in period for assets placed with us for portfolio management services.

m) Exit load:
There shall be no levy of exit load on withdrawal of monies being managed under this approach.

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j) Risks associated with the investment approach:

- The value of the portfolio may increase or decrease depending on various market forces and therefore there is no assurance of any guaranteed returns in the portfolio.
- As the portfolio is equity oriented, there is a risk of loss of capital although the focus as mentioned earlier is to protect the downside by investing in quality companies.
- The portfolio performance is also based on list of securities picked by the fund manager that may not always create value for the clients and occasionally some securities may result in loss booking.
- Macro-economic factors like GDP growth, interest rate volatility, inflation, changes in government policies and regulation with regards to industries may have a direct or indirect impact on the portfolio companies that may impact portfolio returns in the long term.
- There can be some liquidity risk in the portfolio while having some exposure to small cap companies in terms of market capitalization.

k) Other salient features, if any:

We shall not while dealing with Client's funds indulge in speculative transactions i.e. we shall not enter into any transaction for purchase or sale of any security which is periodically or ultimately settled otherwise than by actual delivery or transfer of security except the transactions in derivatives.

III. INVESTMENT APPROACH - KRIIS HIGH GROWTH STRATEGY
(Fund Manager: CA Rakesh Doshi)

(i) Investment Philosophy and strategy

The four investment principles have been intrinsic to us since our inception and are embedded in the KRIIS culture. They represent both our past and future – an enduring philosophy that guides us to make the right investment decisions for our clients.

a) Simplicity

Simple businesses with sustainable long-term growth potential are the ones that create wealth. Our role at KRIIS is to look out for and identify businesses that generate positive free cash flows and provide ample growth opportunities in the future.

b) Competitive moat

We constantly look out for companies that are gradually widening their midst and the foundation of the business has the ability to sustain technological disruptions. These moats can be in the form of strong brands, distribution networks, economies of scale, inherent cost advantages, or intellectual property rights. We actively seek out small-cap companies that possess a product or technology monopoly or operate within niche markets. These companies often enjoy pricing power, high barriers to entry, and resilient customer demand, providing a sustainable competitive advantage that can drive long-term growth and profitability.

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c) Margin of safety

We follow a principle of margin safety, factoring in growth and quality. In periods of extreme euphoria, we may stay in cash and invest in periods of extreme distress. We steadfastly follow the principle of "Be fearful when others are greedy and greedy when others are fearful".

d) Management Quality and Corporate Governance

We place a strong emphasis on the quality of company management. We seek out mid & small-cap companies led by experienced, ethical, and visionary leaders who demonstrate a track record of effective strategic decision-making, prudent capital allocation and a commitment to creating long-term shareholder value. We prioritize investments in companies with strong corporate governance practices. We believe that effective corporate governance enhances accountability, reduces agency costs, and mitigates the risk of value-destroying activities.

Our investment philosophy and strategy involves the use of rigorous fundamental analysis to identity mid & small cap companies with attractive valuations, robust business models and competitive advantages within their respective industries, to build and monitor the clients' portfolios actively, while at the same time avoiding excessive trading and to control risk by keeping clients portfolio adequately diversified, both in terms of the sectors included in those portfolios, as well as with respect to the level of concentration in any specific security.

Client's portfolio investments will be typically concentrated in approx 10-12 stocks. However, this would not limit the Portfolio Manager from increasing the number of securities in the clients' portfolios, from time to time.

Portfolio allocation	
Particular	**% exposure**
Large cap	0-5%
Mid cap & small cap	5-100%

(iii) Investment objective

Our primary objective is to generate sustainable long term returns for our investors by investing in mid & small cap companies with strong growth potential and solid fundamentals. We believe in the power of compounding and prioritize investments that can deliver significant value over time. The investment objective shall be to manage and administer the Assets of the Client aiming to generate returns on the Client's investment in line with the provisions of the Agreement and Investment Objectives, while at the same time endeavoring to reduce the risk of capital loss.

n) Minimum Investment Amount:

We shall not accept from the Client, funds or securities worth less than the amount prescribed by SEBI Regulations 2020 as amended from time to time. However, we can fix a higher limit as mutually agreed. The Client may place further funds or securities with our prior consent.

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o) Manner of payment:
The Clients can either give a cheque or make payment by any other mode as permitted of a requisite amount or the securities having a minimum market value of a requisite amount. Alternatively, the assigned portfolio can be a mix of cash and securities having a minimum total value of a requisite amount.

p) Type of securities in which investment shall be made:
We would generally invest in Equity Shares, Derivatives, Equity and Debt Mutual Funds, Debentures, Government Securities and any other Money Market Instruments. In periods of extreme euphoria, we may stay in cash and invest in periods of extreme distress.

q) Restrictions on investment:
The funds of the Clients shall not be invested in instruments that are expressly prohibited by SEBI or any other legal authority from time to time.

r) Basis of selection of such types of securities as part of the investment approach:
Our investment decisions are driven by in-depth research into factors such as revenue growth, earnings potential, cash flow generation, and management quality. We adopt a bottom-up approach to stock selection, focusing on individual company fundamentals rather than macroeconomic factors or market trends. Our goal is to uncover undervalued small-cap stocks with the potential for significant appreciation based on their unique business characteristics and growth prospects.

s) Allocation of portfolio across types of securities:
We expect to create a diversified Portfolio both in terms of the sectors included in those portfolios, as well as with respect to the level of concentration in any specific security.

Following will be the portfolio allocation across types of securities

Category	% exposure
Listed Securities	98-100%
Cash and Cash Equivalent	0-2%

t) Appropriate benchmark to compare performance and basis for choice of benchmark:
The appropriate benchmark chosen to compare the performance of the assets/portfolio managed by us is BSE 500.

u) Indicative tenure or investment horizon:
We shall invest funds of the clients in securities for a long term. Investment horizon can be reviewed/amended based on economic/market scenarios.

v) Minimum tenure/lock in period:
There is no minimum tenure/lock in period for assets placed with us for portfolio management services.

w) Exit load:
There shall be no levy of exit load on withdrawal of monies being managed under this approach.

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x) Risks associated with the investment approach:

- Investment in equities, derivatives and mutual funds are subject to market risks and there is no assurance or guarantee that the objective of the investments will be achieved. The past performance of the Portfolio Manager does not indicate its future performance.
- As with any investment in securities, the NAV of the portfolio can go up or down depending upon the factors and forces affecting the capital markets.
- The performance of the investments may be affected by changes in Government policies, general levels of interest rate and risks associated with trading volumes, liquidity and settlement systems in equity and debt markets.
- Investment in debt instruments are subject to default risk and interest rate risk, interest rate risk results from changes in demand and supply for money and other macro-economic factors and creates price changes in the value of the debt instruments. Consequently, the NAV of the portfolio may be subject to fluctuation.
- Investments in debt instruments are subject to reinvestment risks as interest rates prevailing on interest or maturity due dates may differ from the original coupon of the bond, which might result in the proceeds being invested at a lower rate.
- The investments made by the portfolio manager are subject to risks arising from the investment approach, investment objective, investment strategy and asset allocation.
- Risks arising out of non-diversification: We manage fully diversified equity portfolios and the risk of such investments is restricted to market risks.
- Investment in schemes of Mutual Funds is subject to risk factors defined in the offering document of the respective schemes.

y) Other salient features, if any:

We shall not while dealing with Client's funds indulge in speculative transactions i.e. we shall not enter into any transaction for purchase or sale of any security which is periodically or ultimately settled otherwise than by actual delivery or transfer of security except the transactions in derivatives.

B. Policies for investments in Associates/Group Companies of the portfolio manager and the maximum percentage of such investments therein subject to the applicable laws/regulations/ guidelines

We do not have any Associates/Group Companies as on date. Thus, we have not formulated policies and prescribed the maximum percentage for investments in Associates/Group Companies. However, we shall constitute, implement the policy and prescribe the maximum percentage of investments in Associates/Group Companies whenever it is applicable to us.

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6. Risk Factors

The client must read and fully understand this disclosure document including the risks mentioned above and should be aware of the risks associated with the investment of funds in instruments/securities and shall be solely responsible for the obligations thereunder.

Transactions of purchase and/or sale of securities taken by the Portfolio Manager and its employees who are directly involved in investment operations are not mentioned in this disclosure document being there is no conflict of interest with the transactions taken in any of the client's portfolio. However, we shall disclose the transactions whenever there is a conflict of interest with the transactions taken in any of the client's portfolio.

KRIIS have not invested in associates and/or related parties and thus the question of a disclosure of conflict of interest while investing in securities of the associates and/or related parties does not arise

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7. Nature of expenses

I. For KRIIS Multicap Advantage Strategy

The client shall pay the portfolio management fees to the Portfolio Manager at the rates and in the manner provided hereunder :

a) **Annual Fixed Investment Management Fees** : Zero annual fixed investment management fees

b) **Performance Fees for discretionary services:**

- Performance Fee would be charged at flat 12.5% per annum.
- We shall charge performance-based fee only on increase in portfolio value in excess of the previously achieved high water mark.
- All the above fees would be charged pro-rata basis .
- All fees will incur GST @ 18% as applicable.
- The client will be billed on an annual basis in which his/her/its account is activated.

c) **Distributor Fees**

Please tick if the client is on-boarded via Distributor

Note : ________ % of performance fees will be shared with a distributor named ____________________

d) **Demat and bank charges**

- No demat charges and bank charges will be charged.

e) **Other charges:**

The following are the charges charged by the other intermediaries in the portfolio management process and paid directly to the respective intermediary.

Custodian (Axis Bank Limited)

- Fixed Custodian Fees is 0.0125% plus GST @ 18% of Average Assets under Custody which will be deducted on a monthly basis.
- No transaction fees will be levied.

Brokerage and Transaction cost

- Brokerage fees is 0.10% of the transaction value including other statutory levies included in the contract note.

Securities Transaction Tax (STT)

- STT is 0.10% of the transaction value which is included in the contract note.

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II. For KRIIS Compounders Portfolio Strategy

The client shall pay the portfolio management fees to us at the rates and in the manner provided hereunder:

a) **Annual Fixed Investment Management Fees:** Zero annual fixed investment management fees.

b) **Performance Fees for discretionary services and non-discretionary services:**

- Performance based management fees would be charged based on performance over and above a hurdle rate of 5%. In case the portfolio return achieved is above the hurdle rate, a Performance Fee would be charged on the incremental return at 20% per annum.
- We shall charge performance based fee only on increase in portfolio value in excess of the previously achieved high water mark.
- All the above fees would be charged pro-rata basis for accounts opened during the quarter.
- All fees will incur GST @ 18% as applicable.
- In case the performance of the portfolio is below the hurdle rate of 5% in any year, we would have to make up for this hurdle rate and the subsequent year's hurdle rate before the performance fee would be applicable.
- The client will be billed on an annual basis in which his/her/its account is activated.

c) **Distributor fees**

Please tick if the client is on-boarded via Distributor

Note: ________ % of performance fees will be shared with a distributor named ___________________ .

d) **Demat and bank charges**

- No demat charges and bank charges will be charged.

e) **Other charges:**

The following are the charges charged by the other intermediaries in the portfolio management process and paid directly to the respective intermediary.

Custodian (Axis Bank Limited)

- Fixed Custodian Fees is 0.03% plus GST @ 18% of Average Assets under Custody which will be deducted on monthly basis.
- No transaction fees will be levied.

Brokerage and Transaction cost

- Brokerage fees is 0.10% of the transaction value including other statutory levies included in the contract note.

Securities Transaction Tax (STT)

- STT is 0.10% of the transaction value which is included in the contract note.

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In addition to the Portfolio Performance Fees, all costs, fees, charges and expenses whatsoever nature incurred by the Portfolio Manager or any other person appointed by the Portfolio Manager arising out of or in connection with or in relation to the management, acquisition, holding, custody, sale and/or transfer, of the Assets or rendering of the Discretionary Portfolio Management Services or the performance of any act pursuant to or in connection with this Agreement including without limitation to the generality of the aforesaid, the expenses and cost of safe keeping of Assets, custodian fees, registration and transfer charges for effecting transfer of securities and includes stamp charges, notary charges, cost of affidavit, courier, post, audit and attestation fees including legal fees of the Portfolio Manager incurred on behalf of the Client, brokerage and stamp duty cost to be paid for the execution of this Agreement, all other incidental and ancillary documentation pursuant to this Agreement, shall be paid or reimbursed by the Client.

For KRIIS High Growth Strategy

All the regulatory charges are subject to changes as per the notification issued by the government from time to time and we may revise and amend the Portfolio Management Fees and charges from time to time with the prior consent of the Client.

The fees/charges/expenses shall be collected by debiting the Client's portfolio account as and when it becomes due if not paid within 10 days of receipt of invoice.

All functions in relation to the Portfolio Management Services or otherwise performed by the Portfolio Manager for and on behalf of, and the risk and cost of the Client and all liabilities concerning the Assets or the Portfolio Management services shall be borne by the Client.

In addition to the Portfolio Management Fees, all costs, fees, charges and expenses whatsoever nature incurred by the Portfolio Manager or any other person appointed by the Portfolio Manager arising out of or in connection with or in relation to the management, acquisition, holding, custody, sale and/or transfer, of the Assets or rendering of the Discretionary Portfolio Management Services or the performance of any act pursuant to or in connection with this Agreement including without limitation to the generality of the aforesaid, the expenses and cost of safe keeping of Assets, custodian fees, registration and transfer charges for effecting transfer of securities and includes stamp charges, notary charges, cost of affidavit, courier, post, audit and attestation fees including legal fees of the Portfolio Manager incurred on behalf of the Client, brokerage and stamp duty cost to be paid for the execution of this Agreement, all other incidental and ancillary documentation pursuant to this Agreement, shall be paid or reimbursed by the Client.

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8. Taxation

General

The following information is based on the tax laws in force in India as of the date of this Disclosure Document and reflects the Portfolio Manager's understanding of applicable provisions. The tax implications for each Client may vary significantly based on residential status and individual circumstances. As the information provided is generic in nature, Clients are advised to seek guidance from their own tax advisors or consultants regarding the tax treatment of their income, losses, and expenses related to investments in the portfolio management services. The Client is responsible for meeting advance tax obligations as per applicable laws.

The provisions of the Income Tax Act, 1961 shall inter-alia apply to the funds invested by the Clients under the Portfolio Management Services.

We shall be entitled to rely upon and deduct tax at source on the basis of certificates and/or statements of calculation of income and capital gains given to us by the Client or the Client's Chartered Accountant. The tax deducted at source shall also be recorded in the books of accounts. We shall not be liable for any inaccuracy or error in the computation thereby and shall be entitled to rely upon the same as being true, fair and complete in all respects. The Client shall indemnify us for all causes as a consequence of any misrepresentation, incompleteness, inaccuracy or error in such computations/statements/certificates, as the case may be.

We shall provide adequate statements on a periodical basis, prior to the due dates of income tax payments, to enable the client to meet their tax obligations under the Income Tax Act, 1961.

The client will be solely responsible and liable for

(i) complying with any applicable laws and regulations and the management of the Client's tax affairs.
(ii) making payment of Income Tax/GST and any other taxes, if any payable, on the income, arising whether by way of interest, dividend, short term and/or long term capital gain or otherwise howsoever and on the value of the Assets and irrespective as to whether such Assets are held and/or registered in the name of the Client or the Portfolio Manager or any other person nominated by the Portfolio Manager;
(iii) making payment of all the aforesaid taxes, levies, duties, payments to be paid on the Assets including payment for unpaid calls on shares, as and when the same are to be paid under law; and
(iv) filing all tax returns, statements, applications under the provisions of law.

Tax with respect to dividend, if any, shall be charged to the Clients' account and shall be borne by the Client in full.

Long term capital gains

Where investment under portfolio management services is treated as investment, the gain or loss from transfer of Securities shall be taxed as capital gains under section 45 of the IT Act.15

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Period of Holding

The details of period of holding for different capital assets for the purpose of determining long term or short term capital gains are explained hereunder:

Securities	Position upto 22 July 2024 Period of Holding	Position on or after 23 July 2024 Period of Holding	Characterization
Listed Securities (other than unit) and unit of equity oriented mutual funds, unit of UTI, zero coupon bonds	More than twelve (12)	More than twelve (12) months	Long-term capital asset
	Twelve (12) months or less	Twelve (12) months or less	Short-term capital

Short term capital gains

Section 111A of the IT Act provides that short-term capital gains arising on sale of listed equity shares of a company or units of equity-oriented fund or units of a business trust are chargeable to income tax at a concessional rate of 15% plus applicable surcharge and cess, provided such transactions are entered on a recognized stock exchange and are chargeable to Securities Transaction Tax (STT). This tax rate has been increased from 15% to 20% with effect from 23 July 2024. However, the above shall not be applicable to transaction undertaken on a recognized stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in foreign currency. Further, Section 48 provides that no deduction shall be allowed in respect of STT paid for the purpose of computing Capital Gains.

Short term capital gains in respect of other capital assets (other than listed equity shares of a company or units of equity-oriented fund or units of a business trust) are chargeable to tax as per the relevant slab rates or fixed rate, as the case may be.

The Specified Mutual Funds or Market Linked Debentures acquired on or after 1 April 2023 will be treated as short term capital asset irrespective of period of holding as per Section 50AA of the IT Act. The unlisted bonds and unlisted debentures have been brought within the ambit of Section 50AA of the IT Act with effect from 23 July 2024.

FATCA Guidelines

According to the Inter-Governmental Agreement read with the Foreign Account Tax Compliance Act (FATCA) provisions and the Common Reporting Standards (CRS), foreign financial institutions in India are required to report tax information about US account holders and other account holders to the Indian Government. The Indian Government has enacted rules relating to FATCA and CRS reporting in India. A statement is required to be provided online in Form 61B for every calendar year by 31 May. The reporting financial institution is expected to maintain and report the following information with respect to each reportable account:

(a) the name, address, taxpayer identification number and date and place of birth;
(b) where an entity has one or more controlling persons that are reportable persons:
 (i) the name and address of the entity, TIN assigned to the entity by the country of its residence; and
 (ii) the name, address, date of birth, place of birth of each such controlling person and TIN assigned to such controlling person by the country of his residence.
(c) account number (or functional equivalent in the absence of an account number);

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(d) account balance or value (including, in the case of a cash value insurance contract or annuity contract, the cash value or surrender value) at the end of the relevant calendar year; and
(e) the total gross amount paid or credited to the account holder with respect to the account during the relevant calendar year.

Further, it also provides for specific guidelines for conducting due diligence of reportable accounts, viz. US reportable accounts and other reportable accounts (i.e. under CRS).

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9. Accounting policies

The following accounting policies will be applied for the portfolio management of Client(s):

Client Accounting

1) We maintain a separate Portfolio record in the name of the Client in its book for accounting the assets of the Client and any receipt, income in connection therewith as provided under Regulations. Proper books of accounts, records, and documents are maintained to explain transactions and disclose the financial position of the Client's Portfolio at any time.
2) The books of account of the Client are maintained on an historical cost basis
3) All expenses will be accounted on due or payment basis, whichever is earlier.
4) Sales are accounted based on proceeds net of brokerage, stamp duty, transaction charges and exit loads in case of units of mutual fund. Custodian fees on purchase/ sale transaction are accounted as expense on receipt of bills
5) Additional corpus introduced by the client into their respective portfolios will be booked/recorded as of the date of introduction into the portfolio.
6) The cost of investments acquired or purchased shall include brokerage, stamp charges and any charges customarily included in the broker's contract note. In respect of privately placed debt instruments any front-end discount offered shall be reduced from the cost of the investment. Sales are accounted based on proceeds net of brokerage, stamp duty, transaction charges and exit loads in case of units of mutual fund. Securities transaction tax, demat charges and Custodian fees on purchase/ sale transaction would be accounted as expense on receipt of bills. Transaction fees on unsettled trades are accounted for as and when debited by the Custodian.
7) Transactions for purchase or sale of securities will be recognized as of the trade date and not as of the settlement date so that the effect of all investments during a Financial Year are recorded and reflected in the financial statements for that year.
8) As far as possible, the portfolio manager is complying with the relevant accounting standards issued by the Institute of Chartered Accountants of India. Stocks, for NAV purposes, would be valued based on the closing stock prices on National Stock Exchange. If the stock is not listed on NSE, closing prices on Bombay Stock Exchange would be used.
9) Stamp duty, brokerage, GST on brokerage and other fees will be capitalized. Securities Transaction Tax will however not be capitalized and will be treated as an expense.
10) All settlements and custody of assets will be handled by a recognized Custodian.

Recognition of Portfolio Investments and Accrual of Income

11) Dividend on equity shares and interest on debt instruments shall be accounted on accrual basis. Further, mutual fund dividend shall be accounted on receipt basis.
12) In respect of all interest-bearing Securities, income shall be accrued on a day-to-day basis as it is earned.

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13) Bonus shares/units to which the security/scrip in the portfolio becomes entitled will be recognized only when the original share/scrip on which bonus entitlement accrues are traded on the stock exchange on an ex-bonus basis.
14) Similarly, right entitlements will be recognized only when the original shares/security on which the right entitlement accrues is traded on the stock exchange on the ex-right basis.
15) Interest and dividend income are recognized on an accrual basis; TDS is treated as capital withdrawal.
16) On bonds and other debt instruments, the coupon terms will be recorded and interest will be accrued on daily basis. Accrued interest payable or receivable on trade will not be included in the cost;

Valuation of Portfolio Investments

17) Investments in listed equity shall be valued at the last quoted closing price on the stock exchange. When the Securities are traded on more than one recognised stock exchange, the Securities shall be valued at the last quoted closing price on the stock exchange where the security is principally traded. It would be left to the portfolio manager to select the appropriate stock exchange, but the reasons for the selection should be recorded in writing. There should, however, be no objection for all scrips being valued at the prices quoted on the stock exchange where a majority in value of the investments are principally traded. When on a particular valuation day, a security has not been traded on the selected stock exchange, the value at which it is traded on another stock exchange may be used. When a security is not traded on any stock exchange on a particular valuation day, the value at which it was traded on the selected stock exchange or any other stock exchange, as the case may be, on the earliest previous day may be used provided such date is not more than thirty days prior to the valuation date.
18) In case of Securities IN, valuation of Stock corpus will be booked as per previous day T-1 price for meeting minimum capital requirement prescribed by SEBI regulations 2020 as amended from time to time.
19) Realized gains/losses will be calculated by applying the First In First Out (FIFO) method of accounting.
20) For derivative transactions (if any), unrealized gains and losses on open positions will be calculated by mark to market method.
21) Unrealized gains/losses are the differences between the current market values or net asset value and the historical cost of the Securities

The accounting policies and standards as stated above may be modified from time to time by us, subject to such modifications being in conformity with the applicable regulations.

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10. Investor Services

(i) Details of the Investor Relation Officer:

All investor queries and complaints should be addressed to the Compliance Officer, whose contact co-ordinates are provided below:

CA Aditi Doshi
KRIIS – The Portfolio Management Company
Registered Address: Office no. 606, Runwal R-square, LBS Marg, Mulund West, Mumbai 400080
Contact No: +91 9082650622
Email id: info@kriis.in

(ii) Grievance redressal and dispute settlement mechanism

The Company have in place a dedicated system for addressing complaints regarding service deficiencies or causes for grievance, for whatever reason, in a reasonable manner and time.

In the event, the investor has any grievance on the services standards or reporting that we have agreed to provide, then the investor shall write to CA Aditi Doshi, Compliance Officer at the address specified above or write by email to info@kriis.in. The Compliance Officer shall acknowledge the receipt of email within 2 working days. Further, the Compliance Officer shall, within a period of 7 working days, address the grievance of the client and write to the client in the form of an Action Taken Report (ATR) stating the action taken and where the grievance is of the nature that can be repetitive, the steps taken so that the grievance does not arise again.

In the event of a dis-agreement, dispute, difference, claim, question whatsoever between the investor and us and/or their respective representatives, the same shall be submitted to and settled by a sole arbitrator under the provisions of Arbitration and Conciliation Act, 1996. The sole arbitrator shall be appointed by us. The venue of arbitration shall be Mumbai (India) and be conducted in English Language. The rules of arbitration shall be as approved by the board of directors which shall be provided to the investor upon request. The award of the arbitrator shall be final and conclusive and binding upon the parties and the parties shall be entitled (but not obliged) to enter judgment thereon in any one or more of the highest courts having jurisdiction.

(iii) SEBI Complaints Redress system (SCORES)

SEBI have set up a centralized web-based complaints redress system called "SCORES" for easy retrieval and tracking of complaints of the investors.

The investor can approach SEBI, lodge their complaints and track the status of such complaint from anywhere through SCORES at https://scores.gov.in if an investor does not get a response or are not satisfied with the response provided by Compliance Officer.

On receipt of complaints through SCORES, SEBI takes up the matter with the concerned market intermediary and follows up with them.

Any action taken by the Company is not taken as complete if the relevant details/supporting documents are not uploaded on SCORES and consequently, the complaint will continue to be treated as pending.

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A complaint shall be treated as resolved/disposed/closed only when SEBI disposes/closes the complaint in SCORES. Hence mere filing of ATR with respect to the complaint will not mean that the complaint is not pending against them.

(iv) Securities Market Approach for Resolution through Online Dispute Resolution (SMART ODR)

After exhausting these options for resolution of the grievance, if the investor is still not satisfied with the outcome, they can initiate dispute resolution through the Online Dispute Resolution (ODR) portal.

Alternatively, the investor can initiate dispute resolution through the ODR portal if the grievance lodged with the PMS was not satisfactorily resolved or at any stage of the subsequent escalations mentioned above.

The dispute resolution through the ODR portal can be initiated when the complaint / dispute is not under consideration in SCORES or not pending before any arbitral process, court, tribunal or consumer forum or are non-arbitrable in terms of Indian law.

The process on Online Dispute Resolution Mechanism is available at https://smartodr.in/.

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11. Details of the diversification policy of KRIIS

I. KRIIS Multicap Advantage Strategy

Multi-Cap Strategy ensures broad diversification by investing across large, mid and small cap companies with a balanced allocation depending on the market scenarios and the fundamental valuations of the respective investee companies by ensuring the company specific risks and the portfolio risks as a whole are balanced. Holding 15-20 stocks ensures adequate diversification as no single investment or industry dominates the portfolio and ensures growth-oriented mix supported by varied sector weights.

II. KRIIS Compounders Portfolio Strategy

The KRIIS Compounders Strategy focuses on long-term capital protection first, followed by capital appreciation, aiming to outperform the benchmark during market drawdowns. The portfolio invests in public listed equities that have historically created shareholder wealth and meet strict criteria such as strong governance, high Return on capital employed, consistent growth, free cash-flow generation, and strong future growth potential. Based on these filters, a diversified portfolio of up to 20–25 companies is constructed across large, mid, and small caps. The strategy is designed to deliver long-term compounding and outperformance through disciplined stock selection

III. KRIIS High Growth Strategy

High Growth Strategy focuses on achieving accelerated capital appreciation by adopting growth driven strategies while maintaining a portfolio with 10-12 stocks with reduced dependence on any single investment or any single sector. Periodic evaluation of the investment weightages along with fundamental changes ensures adequate risk weighted diversification balancing the higher returns with disciplined risk management

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PART II – DYNAMIC SECTION

12. Client Representation

I. **Strategies**

i. **KRIIS Multicap Advantage Strategy**

As of 30th November, 2025

Category of clients (since inception date 09.05.2019)	No of clients	Funds Managed (Rs. Cr.)					Discretionary/ Non-Discretionary/ Advisory
		Equity	Plain Debt	Mutual Funds	Others	Total	
Associates/group companies		-	-	-	-	-	-
Others	158	237.45	-	-	10.64	248.08	Discretionary
Total	**158**	**237.45**	-	-	**10.64**	**248.08**	**Discretionary**

ii. **KRIIS Compounders Portfolio Strategy**

As of 30th November, 2025

Category of clients (since inception date 16.01.2023)	No of clients	Funds Managed (Rs. Cr.)					Discretionary/ Non-Discretionary/ Advisory
		Equity	Plain Debt	Mutual Funds	Others	Total	
Associates/group companies	-	-	-	-	-	-	
others	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

iii. **KRIIS High Growth**

As of 30th November, 2025

Category of clients (since inception date 27/05/2024)	No of clients	Funds Managed (Rs. Cr.)					Discretionary/ Non-Discretionary/ Advisory
		Equity	Plain Debt	Mutual Funds	Others	Total	
Associates/group companies	-	-	-	-	-	-	-
others	23		-	-			Discretionary

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		90.14			1.23	91.38	
Total	23	90.14	-	-	1.23	91.38	Discretionary

II. Disclosure in respect of transactions with related parties as per accounting standards specified by the Institute of Chartered Accountants of India:

Details of related party transactions for the year ended March 31, 2025 have been disclosed in the audited financial statements as required by Accounting Standard 18.

Details of related parties:

Sr. No	Names of related parties	Description of relationship
1.	Bhavya Doshi	Managing Director
2.	Rakesh Doshi	Managing Director & Fund Manager
3.	CA Funali Doshi	Director
4.	Venus Nirvana LLP	Common Directors/Partners
5.	JITO Mulund Chapter	Common Director

(Amounts in Thousands)

Names of related parties	Nature of transactions	31st March, 2025			
		Opening balance	Addition during the year	Repayment during the year	Closing Balance
Bhavya Doshi	Loan Borrowed	0.00	3048.79	3046.03	2.76
Bhavya Doshi	Remuneration	0.00	5000.00	5000.00	0.00
CA Rakesh Doshi	Loan Borrowed	1759.99	6190.51	7317.65	632.85
CA Rakesh Doshi	Remuneration	0.00	5000.00	5000.00	0.00
CA Funali Doshi	Loan Borrowed	147.31	1280.43	870.28	557.46
Venus Nirvana LLP	Loan Advanced	12085.77	41200.00	53285.77	-
JITO Mulund Chapter	Sponsorship fees	-	806.41	806.41	-

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13. Financial performance of the portfolio manager for the last 3 financial years (based on the audited financial statements)

Details of its last 3 years financials is attached in the **Annexure A.**

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14. Portfolio Management performance of the Portfolio Manager for the last three years and in case of discretionary Portfolio Manager, disclosure of performance indicators calculated using weighted average method in terms of Regulation 22 of the SEBI (Portfolio Managers) Rules and Regulations, 2020

A. **KRIIS Multicap Advantage Strategy**

Below is our portfolio performance in comparison to relevant benchmark indices as of 30th November, 2025.

Account	Inception Date	Assets (in cr)	% Assets	1 Month	3 Months	6 Months	1 Years	2 years	3 years	Since inception date
Kriis Portfolio Private Limited	09.05.2019	248.08	100	-5.99%	1.09	7.34%	-0.13%	19.87%	21.87%	21.93%
BSE 500				0.96%	6.57%	5.62%	6.27%	16.17%	15.26%	16.73%

Notes:

1. All returns are based on Time Weighted Rate of Return method (TWRR) and are net of fees and expenses.
2. Returns for periods greater than a year are annualized and returns for periods less than a year are absolute.
3. Performance related information provided here is not verified by SEBI.

B. **KRIIS Compounders Portfolio Strategy**

Below is our portfolio performance in comparison to relevant benchmark indices as of 30th November, 2025.

Account	Inception Date	Assets (in cr)	% Assets	1 Month	3 Months	6 Months	1 Year	Since inception date
Kriis Portfolio Private Limited	16.01.2023	-	-	-	-	-	-	-
BSE 500				-	-	-	-	-

Notes:

1. All returns are based on Time Weighted Rate of Return method (TWRR) and are net of fees and expenses.
2. Returns for periods greater than a year are annualized and returns for periods less than a year are absolute.
3. Performance related information provided here is not verified by SEBI.

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Place of Business : 510, C Wing, One BKC, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. 022 6901 0596
CIN : U66309MH2016PTC288186
info@kriis.in www.kriis.in

C. **KRIIS High Growth Strategy**

Below is our portfolio performance in comparison to relevant benchmark indices as of 30th November, 2025

Account	Inception Date	Assets (in cr)	% Assets	1 Month	3 Months	6 Months	1 Year	Since inception date
Kriis Portfolio Private Limited	27/05/2024	91.38	100	-7.40%	0.38%	4.69%	3.20%	30.84%
BSE 500				0.96%	6.57%	5.62%	6.27%	8.22%

Notes:

1. All returns are based on Time Weighted Rate of Return method (TWRR) and are net of expenses.
2. Performance related information provided here is not verified by SEBI.

KAMDAR DESAI & PATEL LLP MUMBAI INDIA C.A.

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15. Audit Observations of the preceeding 3 years

In connection with the audit of the financial statements of the Company which is examined by the statutory auditor, proper books of accounts are maintained as required by law and complied with the Accounting Standards specified under the Act. Based on the audit report given by the statutory auditor, the financial statements present a true and fair view of the state of affairs, its profit/loss and cash flows of the Company during the last 3 financial years and had no adverse observations.

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16. Details of investment in the securities of related parties of KRIIS

Not Applicable

For and on behalf of
KRIIS – The Portfolio Management Company

CA Rakesh Doshi
Managing Director & Fund Manager
DIN: 02918999

For and on behalf of
KRIIS – The Portfolio Management Company

Funali Doshi
Director
DIN: 01873601

KRIIS PORTFOLIO PVT. LTD. MUMBAI

Place: Mumbai
Date: 18.12.2025

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Annexure A

Summary of Audited Standalone Financial Statements

			Amount in Rs.
Audited Standalone Financial Statements	**As on 31.03.2025**	**As on 31.03.2024**	**As on 31.03.2023**
Profit & loss Statement			
Revenue:			
Revenue from operations	9,68,82,655	3,05,28,492	37,93,509
Other Income	19,09,463	22,58,065	17,57,564
Total Revenue	**9,87,92,118**	**3,27,86,557**	**55,51,073**
Expenses:			
Employee benefit expenses	2,49,95,247	86,12,017	22,19,650
Finance Costs	8,97,496		
Depreciation and amortization expenses	20,07,352	8,57,742	7,85,969
Other expenses	4,24,15,256	1,36,35,985	28,89,207
Total Expenses	**7,03,15,351**	**2,31,05,744**	**58,94,826**
Profit/(loss) before tax	2,84,76,767	96,80,814	(3,43,753)
Profit/(loss) after tax	**2,08,02,763**	**78,19,142**	**(3,43,753)**
Balance sheet			
SOURCES OF FUNDS			
Shareholder's funds			
Share capital	5,00,00,000	5,00,00,000	5,00,00,000
Reserves and surplus	2,87,83,720	79,80,957	1,61,816
Non - Current Liabilities			
Long Term Borrowings	5,18,35,107		
Current Liabilities			
Short term borrowings	11,93,081	19,07,306	7,37,382
Trade payables	3,07,019	4,460	78,515
Other current liabilities	1,60,55,661	19,87,557	62,800
Short Term Provisions	75,24,645	16,01,057	
Total Liabilities	**15,56,99,233**	**6,34,81,337**	**5,10,40,513**
APPLICATION OF FUNDS			
Non-current assets			
Property, Plant and Equipment			
Tangible Assets	1,44,41,644	98,59,347	1,00,18,274
Non-current investments		-	2,84,01,725
Deferred Tax assets (Net)	9,42,345	10,91,704	13,52,319
Long Term Loans and Advances	2,53,40,274	1,20,85,776	78,05,211
Other non-current assets	10,25,000	10,25,000	10,25,000
Current Assets			
Current Investments	10,45,18,935	3,27,35,240	-
Trade Receivables	73,00,269	10,38,672	-
Cash and cash equivalents	-12,67,379	6,89,299	12,28,479
Other current Assets	33,98,145	49,56,298	12,09,505
Total Assets	**15,56,99,233**	**6,34,81,337**	**5,10,40,513**

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KRIIS
PORTFOLIO PRIVATE LIMITED

FORM C
Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020
[Regulation 22]

Dear Investors,

We confirm that:

i) the Disclosure Document forwarded to the Board is in accordance with the SEBI (Portfolio Managers) Regulations, 2020 and the guidelines and directives issued by the Board from time to time in this regard;

ii) the disclosures made in the Disclosure Document are true, fair and adequate to enable the investors to make a well informed decision regarding entrusting the management of their portfolio to us / investment through the Portfolio Manager;

iii) the Disclosure Document has been duly certified on 18th December, 2025 by an M/s. Kamdar Desai & Patel LLP (FRN: 104664W/W100805) independent chartered accountants, of having its office at 5th Floor, Dhoot Business Centre, RB Mehta Marg, Ghatkopar (East), Mumbai – 400071, Mumbai 400078 (Contact No: +91 80977 69423).

Enclosed herewith, please find independent chartered accountant certificate to the effect that the information provided and disclosures made in the disclosure document are true, fair and adequate to enable the investors to make a well-informed decision.

For and on behalf of
KRIIS – The Portfolio Management Company

KRIIS PORTFOLIO PVT. LTD. MUMBAI

CA Rakesh Doshi
Principal Officer

Date: 18.12.2025
Place: Mumbai

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KAMDAR
DESAI &
PATEL LLP
CHARTERED ACCOUNTANTS

CERTIFICATE

To,
Kriis Portfolio Private Limited,
Flat 5001, 50th Floor, Tower B, Enigma,
LBS Marg, Mulund (West),
Mumbai 400080.

We have examined the Disclosure Document dated 15th December, 2025 for portfolio management produced before us, and prepared by the management of Kriis Portfolio Private Limited, ("the company") in accordance with Regulation 22 of SEBI (Portfolio Managers) Regulations 2020 (updated time to time); having PMS Registration No. INP000006545 and its registered office at Office No. 606, Runwal R-square, LBS Marg, Mulund West, Mumbai 400080.

Based on the information and details produced before us, we certify that the disclosures made in the attached Disclosure Document for portfolio management are generally true, fair, and adequate to enable the investors to make a well-informed decision except the following:

1. The list of persons classified as Associates or Group companies and the transactions with related parties are as per the audited Balance Sheet as of March 31, 2025 are relied upon as provided by the company.
2. The Promoters, director's & Key Managerial Personnel's qualification, experience, ownership details are as declared by them and have been accepted without further verification.
3. We have relied on the representations given by the management of the company about the penalties or litigations against the Portfolio Manager mentioned in the Disclosure document.
4. We have relied on the Financial Performance Summary of the Portfolio Manager mentioned in the Disclosure document being stated on the basis of the audited data for the year ended March 31, 2025.
5. We have relied on the representation made by the management regarding the No of Clients and Assets under management being 181 & 339.45740 crore as on **November, 2025.**

This certificate has been issued solely for submission to the Securities and Exchange Board of India for the sole purpose of certifying the contents of the Disclosure Document for the portfolio management and should not be used or referred to for any other purpose without our prior written consent.

For **Kamdar Desai & Patel LLP**
Chartered Accountants
FRN No.: 104664W/W100805

KAMDAR DESAI & PATEL LLP
MUMBAI
INDIA
C.A.

Harsh Sanghvi
Partner
M. No. 178498

Place: Mumbai
Date: 18th December, 2025
UDIN: 25178498BMHVUO4788