S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

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"UB City" Canberra Block
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Statement of Special Tax Benefits available to Moneyview Limited (*formerly known as* Moneyview Private Limited and Whizdm Innovations *Private Limited*) (the "Company") and its shareholders under the applicable tax laws in India

The Board of Directors
Moneyview Limited [(*formerly, Moneyview Private Limited and Whizdm Innovations Private Limited*)]
17/1, 1st and 2nd floor, The Address Building
Outer Ring Road, Marathahalli, Kadubeesanahalli
Bangalore - 560 103
Karnataka, India

Dear Sirs/ Madams,

1. We hereby confirm that the enclosed Annexures 1 and 2 (together, the "**Annexures**"), prepared by the Company, provides the special tax benefits available to the Company and to the shareholders of the Company as stated in the Annexures, under:

   - the Income-tax Act, 2025, read with rules, circulars, and notifications thereunder (hereinafter collectively referred as the "**Direct Tax Laws**") applicable for the Financial Year (i.e., Tax Year) 2026-27, presently in force in India; and

   - the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017 and relevant State Goods and Services Tax Act, 2017 read with rules, circulars and notifications (hereinafter collectively referred to as "**GST Law**"), the Customs Act, 1962 ("**Customs Act**") and the Customs Tariff Act, 1975 ("**Tariff Act**") read with rules, circulars, and notifications (hereinafter collectively referred to as "**Customs Law**"), each as amended and applicable for the Financial Year 2026-27, Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade Policy, 2023 (hereinafter collectively referred to as "**FTP**"), each as amended and presently in force in India (hereinafter collectively referred as the "**Indirect Tax Laws**").

   The Direct Tax Laws and the Indirect Tax Laws are collectively referred to as the "**Tax Laws**".

2. Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the Tax Laws. Hence, the ability of the Company and/or its shareholders to derive the tax benefits is dependent upon their fulfilling of such conditions which, based on business imperatives the Company faces in the future, the Company or its shareholders may or may not choose to fulfil.

3. The benefits discussed in the enclosed Annexures are not exhaustive and the preparation of the contents stated in Annexures is the responsibility of the management of the Company. We are informed that these Annexures are only intended to provide general information to the investors and are neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult their own tax consultant with respect to the specific tax implications arising out of their participation in the proposed initial public offering of equity shares of the Company comprising a fresh issue of equity shares and an offer for sale of equity shares by certain existing shareholders of the Company ("**Offer**").

4. We do not express any opinion or provide any assurance as to whether:

   i) the Company or its shareholders will continue to obtain these benefits in future;
   ii) the conditions prescribed for availing the benefits have been /would be met with; and
   iii) the revenue authorities/courts will concur with the views expressed herein.

5. The contents of the enclosed Annexures are based on information, explanations and representations obtained from the Company and on the basis of their understanding of the business activities and operations of the Company.

S.R. BATLIBOI & ASSOCIATES LLP CHARTERED ACCOUNTANTS

6. This Statement is issued solely in connection with the Offer and is not to be used, referred to or distributed for any other purpose.

7. We have no responsibility to update this Statement for events and circumstances occurring after the date of this Statement.

For **S. R. Batliboi & Associates LLP**
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

per Chirag Jain
Partner
Membership No. 115385

UDIN: 26115385WETFJD6973

Bengaluru
September 14, 2026

ANNEXURE 1

STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO MONEYVIEW LIMITED (FORMERLY KNOWN AS MONEYVIEW PRIVATE LIMITED AND WHIZDM INNOVATIONS PRIVATE LIMITED) ("THE COMPANY") AND ITS SHAREHOLDERS UNDER THE INCOME-TAX ACT, 2025

Under the Income-Tax Act, 2025, as amended by the Finance Act 2026, applicable for Tax Year 2026-27:

Outlined below are the special tax benefits available to the Company and its shareholders under the Income-tax Act, 2025, read with rules, circulars, and notifications thereunder (the "**Act**") applicable for the Tax Year 2026-27, presently in force in India (herein collectively referred as "**Direct Tax Laws**").

I. Special direct tax benefits available to the Company

1. As per the provisions of section 146 of the Act, a company subject to tax audit under Section 63 of the Act and whose gross total income includes any profit and gains derived from business shall be entitled to claim a deduction of an amount equal to thirty percent of additional employee cost incurred in the course of such business in the relevant tax year, for three consecutive tax years from the tax year in which such employment is provided. The eligibility to claim the deduction is subject to fulfilment of prescribed conditions specified in sub-section (2) and (3) of Section 146 of the Act.

2. As per provisions of Section 148 of the Act, where the gross total income of a domestic company includes income by way of dividends received from any other domestic company or a foreign company or a business trust, a deduction of an amount equal to so much of the income by way of dividends received from such domestic company, foreign company or business trust as does not exceed the amount of dividend distributed by the Company at least one month prior to the due date of furnishing the return of income under Section 263(1) of the Act for the relevant tax year, is allowed. Further, where a deduction in respect of any amount of dividend distributed by the Company has been allowed under the said section for any tax year, no deduction shall be allowed in respect of such amount in any other tax year.

II. Special direct tax benefits available to the Shareholders

There are no special tax benefits available to the shareholders for investing in the shares of the Company under the Act.

Notes:

1. This Annexure sets out only the special tax benefits available to the Company and its shareholders under the Act as amended by the Finance Act, 2026 applicable for the Tax Year 2026-27, presently in force in India. This Annexure also does not discuss any tax consequences, in any country outside India.

2. This Annexure covers only certain relevant direct tax law benefits and does not cover any indirect tax law benefits or benefit under any other law.

3. Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant tax laws.

4. Under Section 200 of the Act, notwithstanding anything contained elsewhere in the Act and subject to prescribed conditions, a domestic company may, at its option, be liable to income-tax at the rate of 22% (plus applicable surcharge and cess) in respect of its total income computed in the manner set out below. In such a case, the Company may not be allowed to claim any of the following deductions / exemptions / benefits:

   i) Section 45(2) or Section 47(1)(b);

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Kadubeesanahalli, Bangalore – 560103
Email: compliance@moneyview.in, Ph: 080-69390476, https://www.moneyview.in

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ii) Chapter VIII, other than those available under Sections 146 or 148
iii) Sections 205(1)(a) to (g);
iv) No set off of any loss carried forward or depreciation from any earlier assessment years, if such loss or depreciation is attributable to any of the deductions referred above.
v) No set off of any loss or allowance for unabsorbed depreciation deemed so under section 116, if such loss or depreciation is attributable to any of the deductions referred above

The option to be governed by this concessional tax regime must be exercised on or before the due date for furnishing the return of income under Section 263(1), in the manner prescribed under the Act. Once exercised, the option shall apply to subsequent tax years.

Further, in case any company opts for section 200 of the Act, provisions of Minimum Alternate Tax (MAT) under section 206 of the Act would not be applicable. Further, such Company will not be entitled to claim tax credit relating to MAT.

5. This Annexure is intended only to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of tax consequences, each investor is advised to consult his/her own tax advisor with respect to specific tax arising out of their participation in the Offer.

6. In respect of non-residents, the tax rates and consequent taxation mentioned above will be further subject to any benefits available under the relevant Double Tax Avoidance Agreement(s), if any, between India and the country in which the non-resident has fiscal domicile.

7. The views expressed in this Annexure are based on the facts and assumptions as indicated in the Annexure. No assurance is provided that the revenue authorities/courts will concur with the views expressed herein. The views are based on the existing provisions of law and its interpretation, which are subject to changes from time to time. We do not assume responsibility to update the views consequent to such changes.

For **Moneyview Limited** ***(formerly known as Moneyview Private Limited and Whizdm Innovations Private Limited)***

Saurav Goyal

MONEYVIEW LIMITED
Bangalore

Saurav Goyal
Chief Financial Officer

Place: Bangalore
Date: September 14, 2026

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Annexure 2

STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO MONEYVIEW LIMITED (FORMERLY KNOWN AS MONEYVIEW PRIVATE LIMITED AND WHIZDM INNOVATIONS PRIVATE LIMITED) (THE "COMPANY") AND ITS SHAREHOLDERS UNDER THE APPLICABLE LAWS IN INDIA FOR INDIRECT TAXES

Outlined below are the special tax benefits available to the Company and its Shareholders under the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017 and relevant State Goods and Services Tax Act, 2017 read with rules, circulars, and notifications (hereinafter collectively referred to as **"GST Law"**), the Customs Act, 1962 (**"Customs Act"**) and the Customs Tariff Act, 1975 (**"Tariff Act"**) read with rules, circulars, and notifications (hereinafter collectively referred to as "**Customs Law**"), each as amended and applicable for the Financial Year 2026-27 and Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade Policy, 2023 (hereinafter referred to as "**FTP**"), each as amended and presently in force in India (hereinafter collectively referred as "**Indirect Tax Laws").**

I. Special tax benefits available to the Company

There are no special indirect tax benefits available to the Company.

II. Special tax benefits available to the Shareholders of the Company

There are no special indirect tax benefits available to the shareholders for investing in the shares of the Company.

Notes:

1. This Annexure sets out only the special tax benefits available to the Company and its Shareholders under the GST Law, The Goods and Services Tax (Compensation to States) Act, 2017 and relevant rules made thereunder ("**GST Acts**"), as amended from time to time, the Customs Law, each as amended and applicable for the Financial Year 2026-27, FTP read with Foreign Trade – Handbook of Procedures, 2023 (unless otherwise specified), presently in force in India. This Annexure also does not discuss any tax consequences, in any country outside India.

2. This Annexure is only intended to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences, the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the present matter.

3. Our comments are based on specific activities carried out by the Company from April 01, 2026 till the date of this Annexure. Any variation in the understanding could require our comments to be suitably modified.

4. During the period from April 01, 2026 till the date of this Annexure, the Company has:

   i. not claimed any exemption or benefits or incentives under the Indirect Tax Laws;
   ii. not exported any goods or services outside India;
   iii. not imported any goods or services from outside India;
   iv. not made any fresh investment in any state of the country and has not claimed any incentive under any State Incentive Policy.

5. This Annexure covers only Indirect Tax Laws benefits and does not cover any income tax law benefits or benefit under any other law.

6. These comments are based upon the provisions of the specified Indirect Tax Laws, and judicial interpretation thereof prevailing in the India, as on the date of this Annexure.

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7. No assurance is given that the revenue authorities/courts will concur with the views expressed herein. Our views are based on the existing provisions of law and its interpretation, which are subject to changes from time to time. We do not assume responsibility to update the views consequent to such changes.

For Moneyview Limited ***(formerly known as Moneyview Private Limited and Whizdm Innovations Private Limited)***

Saurav Goyal

Saurav Goyal
Chief Financial Officer

MONEYVIEW LIMITED
Bangalore

Place: Bangalore
Date: September 14, 2026

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