



DHARIWAL & THAKKAR

CHARTERED ACCOUNTANTS

CONSENT LETTER AND CERTIFICATE CONFIRMING HOLDING A VALID PEER REVIEW CERTIFICATE

To,

**The Board of Directors,
RNFI Services Limited**
UG-5, Relipay House,
Plot No. 42 DLF Industrial Area,
Kirti Nagar New Delhi West Delhi
DL 110015 IN

Choice Capital Advisors Private Limited
Sunil Patodia Tower,
Plot No. 156-158, JB Nagar,
Andheri (East), Mumbai 400 099,
Maharashtra, India.

(Choice Capital Advisors Private Limited and any other BRLM which may be appointed are collectively referred to as the Book Running Lead Managers or BRLMs in relation to the Issue)

Dear Sirs,

Re: Proposed initial public offering of equity shares of face value of Rs. 10 each (the "Equity Shares") by the Company and such issuing, (the "Issue").

Dear Sir/ Madam,

This is to confirm that we, Dhariwal and Thakkar, Chartered Accountants, have subjected ourselves to the peer review process conducted by the Institute of Chartered Accountants of India (the "ICAI") and hold a Peer Review certificate issued by the Peer Review Board of the ICAI.

Attached herewith as **Annexure I** is a copy of mail by ICAI for our Peer Review Completion dated March 12, 2024. We are eligible to certify the financial information as per the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The next due date of review is February 28, 2027.

We, consent to inclusion of this information in the draft red herring prospectus (the "DRHP"), red herring prospectus (the "RHP") and the prospectus (the "Prospectus" together with RHP and DRHP referred to as "Offer Documents") proposed to be filed by the Company with the Securities and Exchange Board of India (the "SEBI"), the stock exchanges where the Equity Shares of the Company are proposed to be listed (the "Stock Exchanges") and the Registrar of Companies, Delhi (the "RoC") and submission of this certificate to the SEBI, the Stock Exchanges or the RoC in connection with the Offer, as the case may be.

The following information in relation to us may be disclosed-

Name: DHARIWAL AND THAKKAR
Address: 208, KRUSHI BAZAR, APMC, SAHARA DARWAZA, RING ROAD, SURAT - 395002
Telephone: 90339-38767 / 99099-13599
Email: info@dhariwalthakkar.com
FRN: 0141404W
Peer Review Certificate Number: 016354



info@dhariwalthakkar.com 
www.dhariwalthakkar.com 

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (the "Guidance Note") in accordance with the generally accepted auditing standards in India and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the examination to obtain reasonable assurance about the 'Reporting Criteria'. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial information, and Other Assurance and Related Services Engagements.

This certificate has been provided at the request of the company for use in connection with the Offer and accordingly may be relied upon by the Company, the Book Running Lead Managers, and the legal counsels appointed by the Company and the Book Running Lead Managers in relation to the Offer. We hereby consent to extracts of, or reference to, this certificate being used in the Offer Documents or any other documents in connection with the Offer. We also consent to the submission of this certificate as may be necessary, SEBI, Stock Exchanges, Registrar of Companies and to any regulatory authority and/or for the records to be maintained by the Book Running Lead Managers in connection with the Offer and in accordance with applicable law. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Managers until the date when the Equity Shares allotted and transferred in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, Book Running Lead Managers and the legal advisors, each to the Company and the Book Running Lead Managers, can assume that there is no change to the above information. All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

Yours faithfully,
For and on behalf of

Dhariwal and Thakkar,
Chartered Accountants
FRN: 0141404W



Mahaveer Dhariwal
Membership No.: 413533
UDIN: 24413533BKIAKJ2106
Date: 21/03/2024



CC:

Legal Counsel to Issue

Vidhigya Associates, Advocates
501, 5th Floor, Jeevan Sahakar Building
Sir P M Road, Homji Street
Fort, Mumbai -400 001