



SHARMA NITESH & ASSOCIATES
Practicing Company Secretary

115, First Floor, Royal World Sansar Chandra Rd,
Jaipur, Rajasthan-302001

E-mail: sharmaniteshassociate@gmail.com

Mob; +91-8890147012

Form No. MR - 3

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025**

*[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]*

To,
The Members,
RNFI SERVICES LIMITED
UG-5, Relipay House, Plot No. 42 DLF Industrial Area Kirti Nagar,
New Delhi, India, 110015

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **RNFI SERVICES LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2025 according to the provisions of:

- i) The Companies Act, 2013 (the Act) and the rules made thereunder; **Complied**
- ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder.-
Complied
- iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;- **Complied**
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;- **Complied**
- v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- **Complied**



SHARMA NITESH & ASSOCIATES

Practicing Company Secretary

115, First Floor, Royal World Sansar Chandra Rd,
Jaipur, Rajasthan-302001

E-mail: sharmaniteshassociates@gmail.com

Mob;+91-8890147012

- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;- **Complied**
- (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;- **Complied**
- (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;- **Complied**
- (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;- **Not Applicable**
- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;- **Not Applicable**
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;- **Not Applicable**
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and- **Not Applicable**
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;- **Not Applicable**

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India, to the extent amended and notified from time to time.
- (ii) Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; to the extent Applicable.
- (iii) Listing Agreements with Stock Exchanges in India:

We further report that the Company has, in my opinion, complied with the provisions of other Laws applicable to the company namely:

- Employees State Insurance Act, 1948 is applicable to the Company and the Company has complied with all the provisions of the act.
- Employees Provident Fund and Miscellaneous Provisions Act, 1952 is applicable to the Company and the Company has complied with all the provisions of the act.
- Sexual Harassment of Women at work place (Prevention, Prohibition and Redressal) Act 2013.



SHARMA NITESH & ASSOCIATES

Practicing Company Secretary

115, First Floor, Royal World Sansar Chandra Rd,
Jaipur, Rajasthan-302001

E-mail: sharmaniteshassociates@gmail.com

Mob;+91-8890147012

- All other Labour, Employee and Industrial Laws to the Extent applicable to the Company.

In case of Direct and Indirect Tax Laws like Income Tax Act, 1961, Goods and Services Tax Law, Excise & Custom Laws, We have relied on the Reports given by the Statutory Auditors of the Company.

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non- Executive Directors, and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice(s) were given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- Majority decision is carried through while the dissenting member's view, if any are captured and recorded as part of Minutes.

I further report that as represented by the Company and relied upon by me there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that, during the audit period the company has taken following actions and entered into following events having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

- The Company has altered and adopted new set of Memorandum of Association of the Company.
- During the period under review the Company has appointed Ms. KUSHAL S POONIA AND CO. as new Statutory Auditor to hold the office till the conclusion of Annual General Meeting to be held in the year 2029.
- During the period under review the Company has appointed firm Sharma Nitesh & Associates as their Secretarial Auditor for the financial year 2024-25.
- The Company has properly constituted Audit Committee and Nomination and Remuneration Committee and constituted the Stakeholder relationship Committee and POSH Committee (Internal Complaint Committee).
- During the period under review the Company has appointed Ms. DEEPANSHU & COMPANY as new Internal Auditor of the Company in Board Meeting held on 05th September, 2024, for the financial year 2024-25.



SHARMA NITESH & ASSOCIATES
Practicing Company Secretary

115, First Floor, Royal World Sansar Chandra Rd,
Jaipur, Rajasthan-302001

E-mail: sharmaniteshassociate@gmail.com

Mob;+91-8890147012

This report is to be read with our letter of even date which is annexed as “**Annexure A**” and forms an Integral Part of this report.

For Sharma Nitesh and Associates
Practicing Company Secretary



Nitesh Kumar Sharma
(Proprietor)

Membership No: 55712

COP: 23517

UDIN: A055712G000469378

Date: 03/06/2025

Place: Jaipur



SHARMA NITESH & ASSOCIATES
Practicing Company Secretary

115, First Floor, Royal World Sansar Chandra Rd,
Jaipur, Rajasthan-302001

E-mail: sharmaniteshassociate@gmail.com

Mob;+91-8890147012

“ANNEXURE – A”

**(TO THE SECRETARIAL AUDIT REPORT OF RNFI SERVICES LIMITED
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025)**

To,

The Members,

RNFI SERVICES LIMITED

UG-5, Relipay House, Plot No. 42 DLF Industrial Area Kirti Nagar,
New Delhi, India, 110015

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial Records is the responsibility of the Management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the Audit practices and processes as where appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial Records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations and standards is the responsibilities of the management. Our examination was limited to the verification of procedures on test basis.



SHARMA NITESH & ASSOCIATES
Practicing Company Secretary

115, First Floor, Royal World Sansar Chandra Rd,
Jaipur, Rajasthan-302001

E-mail: sharmaniteshassociate@gmail.com

Mob;+91-8890147012

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Sharma Nitesh and Associates

Practicing Company Secretary



Nitesh Kumar Sharma
(Proprietor)

Membership No: 55712

COP: 23517

Date: 03/06/2025

Place: Jaipur