

**V. SINGHI & ASSOCIATES**  
Chartered Accountants  
Four Mangoe Lane  
Surendra Mohan Ghosh Sarani,  
Kolkata – 700 001  
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E-Mail: [vsinghiandco@gmail.com](mailto:vsinghiandco@gmail.com)

September 18, 2026

**CERTIFICATE CONFIRMING HOLDING A VALID PEER REVIEW CERTIFICATE**

To,  
**The Board of Directors,**  
**Tenty Limited**  
P-69, Kasba Industrial Estate,  
Phase - II, 2nd Floor,  
Kolkata - 700107, West Bengal, India

And

**Gretex Corporate Services Limited**  
A-401, Floor 4th, Plot FP-616. (PT),  
Naman Midtown, Senapati Bapat Marg,  
Near Indiabulls, Dadar (W), Delisle Road,  
Mumbai 400 013, Maharashtra, India

*(Gretex Corporate Services Limited appointed in connection with the Offer (as defined below) is referred to as the "Book Running Lead Manager" or the "BRLM")*

Dear Sirs,

**Re: Proposed initial public offering of equity shares of face value of ₹ 10.00 each (the "Equity Shares") of Tenty Limited (the "Company") comprising of fresh issue of Equity Shares and an offer for sale by the existing shareholders ("Offer")**

We have been requested by the Company to confirm that we, **V. Singhi & Associates, Chartered Accountants**, hold a valid Peer Review Certificate as on date in the matter of our engagements relating to the subject "Offer".

- a) Keeping the above and the Letter of Engagement dated. February 4, 2026 issued by the Company in views, we hereby confirm that pursuant to a peer review process conducted by Institute of Chartered Accountants of India ("ICAI"), we hold a certificate dated **March 11, 2024** issued by the Peer Review Board of the ICAI, which is valid till **February 28, 2027** and as such, we, **V. Singhi & Associates, Chartered Accountants**, are eligible to certify the financial information as per the requirements of the SEBI ICDR Regulations, as amended as applicable. The next date of review will fall due in the year 2027.

Annexed herewith is a copy of our Peer Review Certificate dated **March 11, 2024 (Annexure A)**.

- b) We confirm that we have not been engaged or interested in the formation, promotion or management of the Company. We further confirm that we satisfy the independence criteria, under applicable law, including the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, Companies Act, 2013, as amended and the relevant regulations/circulars issued by the ICAI.
- c) We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India.



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- d) We hereby consent (i) for inclusion of our name **V. Singhi & Associates**, Chartered Accountants and the aforementioned details in the Offer Documents; and (ii) to the submission of this certificate to any regulatory / statutory/ governmental authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Offer and in accordance with applicable law.
- e) This certificate along with the annexures may be relied on by the BRLM, their affiliates and legal counsels in relation to the Offer and to assist the BRLM in conducting and documenting their investigation and due diligence of the affairs of the Company in connection with the Offer. We hereby consent to this certificate being disclosed by the BRLM, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.
- f) This confirmation is subject to the condition that we do not accept any responsibility for any reports or matters or letters included in the Offer Documents except as mentioned in the paragraph below. Neither we nor our affiliates shall be liable to any investor or BRLM or any other third party in respect of the proposed Offer, except as mentioned in the paragraph below.
- g) Nothing in the preceding paragraph shall be construed to: (i) limit our responsibility for or liability in respect of, the reports or certificate or confirmations or letters we have issued and/ or are included in Offer Documents, pursuant to our engagement in connection with the Offer; or (ii) limit our liability to any person (including the BRLM) which cannot be lawfully limited or excluded under the applicable laws or regulations or guidelines issued by applicable regulatory authorities or has been agreed by us contractually in connection with the proposed Offer.
- h) We undertake to immediately communicate, in writing, any changes to the above information/confirmations, as and when: (i) made available to us; or (ii) we become aware of any such changes, to the BRLM and the Company until the equity shares allotted in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Company, the BRLM and the legal advisors appointed with respect to the Offer can assume that there is no change to the information/confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct.
- i) We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

All capitalized terms used but not defined herein shall have the meaning assigned to them in the Offer Documents.

Yours faithfully,  
For **V. Singhi & Associates**  
Chartered Accountants  
Firm Registration No.: 311017E

  
Name: **Partha Das Gupta**  
Partner  
Membership No.: 054566  
UDIN: 26054566UPTWWL9087

Enclosed: As above

CC:  
Domestic Legal Counsel to the Offer  
**Fox & Mandal LLP**  
Fox & Mandal House,  
D - 394 Defence Colony,  
New Delhi, India, 110 024

ANNEXURE A

PEER REVIEW CERTIFICATE DATED MARCH 11, 2024



**The Institute of Chartered Accountants of India**

(Setup by an Act of Parliament)

**Peer Review Board**

Peer Review Certificate No.: 016400

**This is to certify that the Peer Review of**

*M/s V Singhi & Associates*

*Four Mangoe Lane, Surendra Mohan Ghosh Sarani,*

*Ground Floor,*

*Kolkata-700001*

*FRN: 311017E*

**has been carried out for the period**

**2020-2023**

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

**This Certificate is effective from: 01-03-2024**

**The Certificate shall remain valid till: 28-02-2027**

**Issued at New Delhi on 11-03-2024**

**CA. Prasanna Kumar D**

**Chairman  
Peer Review Board**

**CA. (Dr.) Raj Chawla**

**Vice-Chairman  
Peer Review Board**

**CA. Mohit Bajaj**

**Secretary  
Peer Review Board**

**Note :** The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.

