

To,
Board of Directors,
Shining Tools Limited
Survey No.63/2, Plot No.2,
On Rajkot-Gondal Highway,
At. Pipaliya, Tal. : Gondal, Dist.: Rajkot
Gujarat-360311, India

Dear Sir,

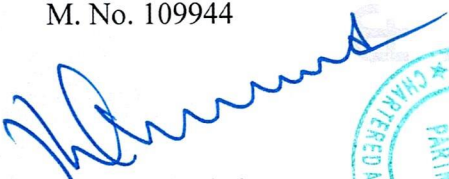
Reg.: Public Issue of Shining Tools Limited.

Sub.: Consent to inclusion of Restated Financial Statement of the company in the offer document for your proposed public Issue.

We, hereby accord our consent to include our report dated 02/06/2025 on the restated financials statements of the company for the February 28th, 2025 and Financial Year ended on March 31st, 2024, 2023 and 2022 in the offer document(s) for your proposed public issue.

Thanking you,
Yours faithfully

For, **M/s V S S B & Associates**
Chartered Accountants
FRN: 0121356W
M. No. 109944


Vishves A. Shah
Partner



Date: 05/06/2025
Place: Ahmedabad