

Date: - 20/09/2025

CHARTERED ENGINEER'S CERTIFICATE

The Company was incorporated on May 01, 2013 as 'Shining Tools Limited', a public limited company by Mr. Vipulbhai Laljibhai Ghonia and Mr. Kamalbhai Laljibhai Ghonia. The Company is engaged in the designing and manufacturing of high-performance solid carbide cutting tools catering to various industries in India. Additionally, Company provides reconditioning services for used tools, ensuring their extended usability and performance and also specialize in producing a wide range of high-performance cutting tools, including end mills, thread mills, drills, and reamers, offering innovative tooling solutions. The cutting tools are designed for use on CNC machines such as Horizontal Machining Center's (HMCs), Vertical Machining Center's (VMCs) and turn-mill centers. Apart from manufacturing standardized tools sets, the Company also has capabilities to produce customized tools to our customers for their specific requirements.

General Information About Company:-

| Particulars | Specification |
|------------------------|---|
| CIN | U29220GJ2013PLC074803 |
| Company Classification | Public Limited India Non-Government Company |
| Incorporation Date | 1st May 2013 |
| Listing Status | Unlisted |

MAIN USP OF BUSINESS:

1. Specialize in the manufacturing of high-quality solid carbide tools, offering a wide range of products such as Endmills, Ballnose Tools, Drills, Reamers, Tiny Tools, Threadmills, Step Tools, Profile Tools and Fir-tree Cutters.
2. Expertise in creating tailored carbide tools to meet specific client needs.
3. Advanced manufacturing and strict quality control processes ensure high-performance tools.
4. Experienced and energetic team of people along with directors.
5. Timely delivery with extraordinary quality with quick documentation.



PRODUCTS:

- **Endmills** - An End Mill is a cutting tool used in industrial milling applications, and it differs from a drill bit in that it can cut in all directions (axially and radially), not just axially. Solid carbide end mills are specifically made from tungsten carbide, a durable and hard material capable of withstanding high temperatures and maintaining sharp cutting edges over extended periods.
- **Drills** - The Drill Series solid carbide tool is a high-performance cutting tool designed for precision drilling applications, often used in industries such as aerospace, automotive, and metalworking. These tools are made from solid carbide, a composite material known for its hardness, durability, and resistance to wear, which allows them to maintain cutting edges longer than high-speed steel (HSS) tools.
- **Reamers** - Solid carbide reamer is a precision cutting tool used in machining operations to enlarge or finish pre-drilled holes to an exact size, typically to a high tolerance. It is specifically made from carbide, a material known for its high hardness, wear resistance, and heat tolerance, making it ideal for cutting tough materials like stainless steel, titanium, and other high-strength alloys.
- **Milling Cutters** - Milling cutters are precision tools used in milling machines for material removal from workpieces to shape, cut, or finish them. Among the various types of milling cutters, solid carbide tools stand out for their strength and durability.

MANUFACTURING:

EACH OF SHINING TOOLS LIMITED'S MANUFACTURING FACILITIES IS DESIGNED, EQUIPPED AND OPERATED TO DELIVER "HIGH QUALITY PRODUCTS WITHIN DEFINED COST AND DELIVERY SCHEDULES".

Factory Land/Building:

The company has Industrial shad on land adm. 1603.27 Sq. Mtr. of Plot No. 2 of Revenue Survey No. 63/2 P1 Of Village: Pipaliya, Taluka : Gondal, Distrcit : Rajkot, State: Gujarat Having Two Floor Construction building with built up area 1945.86 Sq. Mtr. The promoters intend to expand manufacturing facility thereon and to upgrade a manufacturing unit.

Power

Company having Electricity using Paschim Gujarat Vij Company Limited with Capacity of 100 kva. Average Usage of company is 40 kva.

Water

Company use Internal Borwell facility for water in factory.

Manpower

Labour and Technical staff is easily available as Facility is located in the Rajkot, Gujarat.



PROMOTERS:**Mr. KAMALBHAI LALJIBHAI GHONIA : (Age: 47, Date of birth 08-06-1978)**

Mr. Kamal oversees all technical operations, including production, product development, and quality control. His technical acumen ensures Shining Tools Limited consistently delivers high-precision carbide tools. Additionally, he spearheads sales and marketing efforts, working closely with clients to meet their needs and expanding the company's market presence.

Mr. VIPULBHAI LALJIBHAI GHONIA : (Age: 51, Date of Birth 29-03-1974)

Vipul Ghonia leads the financial and accounting division at Shining Tools Limited. With a keen eye on financial management, his expertise ensures the company maintains strong financial health, efficient budgeting, and compliance with all regulatory requirements. Vipul is pivotal in driving the company's financial strategy and long-term growth.

PLEASE FIND ATTACHED COMPANY PROFILE FOR FURTHER INFORMATION.

WEBSITE: www.tixnatools.com

Company is having 1 manufacturing Unit location at as under:-

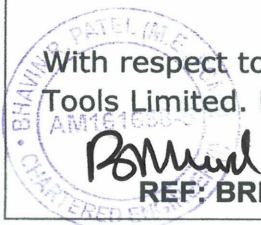
| Unit | Address |
|--------|---|
| Rajkot | Survey No. 63/2, Plot No. 2, Rajkot Gondal Highway, Village: Pipaliya, Taluka : Gondal, Distrcit : Rajkot, State: Gujarat |

About the Consultant :-

I Bhavin R Patel, Cost Accountant is Bachelor of Master Engineering, CMA from 2009, Master of Science, Diploma in Business Valuation and IBBI Registered Valuer. I am the partner in RK Patel & Co from July 2010. I have handled major valuation assignments like valuation of GEB Transmissions, Thermal Power Stations, various companies, operations and Maintenance Circles of various government department, etc. In my career, I had also experience in handling international assignments like Valuation of Assets of Central Electricity Board of Mauritius, Valuation of Refinery of Ceylon Petroleum Corp Ltd Sri Lanka for insurance and IFRS purpose. We has branch offices located at Vadodara, Surat, Delhi, Bangalore, Mumbai, etc.

As an Consultant, we pride ourselves on being a leading consultancy firm that offers specialized services to meet the needs of our clients. Our primary focus is to provide services which involve assessing the feasibility and risk associated with various projects. We have successfully delivered complex solutions that meet the highest standards of safety, sustainability, innovation contributing to global advancements in technology and infrastructure. Lastly, our project monitoring services ensure that projects are executed efficiently and effectively, providing our clients with peace of mind and ensuring successful outcomes. Committed to ethical practices and continuous professional development.

With respect to the request from Company who has already setup up the plant at Shining Tools Limited. No project activities were going on during the date and time of our visit.



REF. BRP/CEC/STL/2025-26/281

1. Purpose and/or object of inspection:

- Whether the work in progress for the industrial facility office and allied services are in commensurate.
- To ascertain the government approvals required

2. Date & place of inspection:

- Date – 20/09/2025
- Place – Rajkot

3. Installed Capacity:

CNC Tool Grinding Machine In Total 5 Machines

| SR NO | PRODUCT | INSTALLED CAPACITY (Nos.) | UTILIZATION | | INSTALLED CAPACITY (Nos.) | UTILIZATION | |
|-------|--|---------------------------|-------------|------------|---------------------------|-------------|----------------------------------|
| | | | 2022-23 | 2023-24 | | 2024-25 | April-25 to July 25 (Annualized) |
| 1 | Solid Carbide Cutting Tools-Endmill | 12500 | 97% | 92% | 15625 | 92% | 94% |
| 2 | Solid Carbide Cutting Tools-Ballnose | 4000 | 97% | 97% | 5000 | 99% | 99% |
| 3 | Solid Carbide Cutting Tools-Drills | 6000 | 92% | 78% | 7500 | 97% | 97% |
| 4 | Solid Carbide Cutting Tools-Threadmills | 1500 | 92% | 53% | 1875 | 77% | 79% |
| 5 | Solid Carbide Cutting Tools-Custom Tools | 9000 | 85% | 77% | 11250 | 79% | 79% |
| 6 | Solid Carbide Cutting Tools-Tiny Tools | 1500 | 83% | 50% | 1875 | 64% | 80% |
| 7 | Solid Carbide Cutting Tools-Reamers | 1500 | 91% | 62% | 1875 | 67% | 82% |
| 8 | Tools Reconditioning (Service) | 64000 | 96% | 89% | 80000 | 91% | 94% |
| | Total | 100000 | 95% | 86% | 125000 | 90% | 92% |



Plant & Machinery and Other Fittings: -

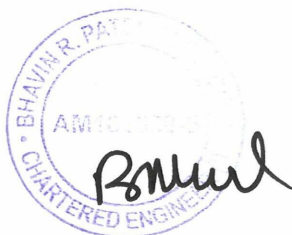
| SR NO. | Description (including make,model etc) | Whether it is second hand, if yes, mention age of machine prior to purchase | Quantity | Year of Purchase | Name of Vendor / seller |
|--------|--|---|----------|------------------|-------------------------------------|
| 1 | BENCH TOP INSPECTION SYSTEM & CLAMPING | NEW | 1 | 9/21/2013 | MAHEK ENTERPRISE |
| 2 | CNC GRINDING MACHINE | NEW | 1 | 12/7/2013 | TOOL GRINDING TECHNOLOGY INC |
| 3 | STABILISER | NEW | 1 | 12/31/2013 | CONFIDENCE CORPORATION |
| 4 | CARBIDE CUTTING MACHINE | NEW | 1 | 1/2/2014 | SANJAY MECHANICALS |
| 5 | CNC | NEW | 1 | 10/1/2015 | SHREE UMIYA ENGINEERS |
| 6 | COMPRESSOR | NEW | 1 | 10/9/2015 | SHREE KRISHNA FREEZE |
| 7 | LASER MARKING MACHINE | NEW | 1 | 10/31/2015 | AGILE MACHINERIES PVT LTD |
| 8 | U 127/300 CYLINDRICAL GRINDING MACHINE | NEW | 1 | 12/15/2015 | SHARDA MECHANIC WORKS PVT LTD |
| 9 | TEA MACHINE | NEW | 1 | 12/22/2015 | Prime International |
| 10 | MEASURING INSTRUMENTS | NEW | 2 | 12/27/2015 | FORK MEASURING COMPANY |
| 11 | DUST COLLECTOR | NEW | 1 | 1/19/2016 | Innovative Cleaning Systems Pvt Ltd |
| 12 | ZOLLER TOOL PRESETTER - 450/D400 PILOT 3.0 | NEW | 1 | 1/22/2016 | ZOLLER SINGAPORE PTE LTD |
| 13 | CNC GRINDING MACHINE | NEW | 1 | 3/18/2016 | TOOL GRINDING TECHNOLOGY INC |
| 14 | AIR COMPRESSOR | NEW | 1 | 9/3/2016 | SUVIDHA ENTERPRISE |
| 15 | BALL SCREW | NEW | 1 | 9/17/2016 | CNC SERVICEING AND SOLUTION PVT LTD |
| 16 | TOOL ROOM AIR CONITIONER | NEW | 1 | 4/1/2017 | SHREE MARUTI ENTERPRISE |
| 17 | PRESS | OLD | 2 | 6/29/2017 | VANDIT INDUSTRIES |
| 18 | CENTRELESS GRINDING MACHINE | NEW | 1 | 10/31/2017 | BHAGWAN SONS |
| 19 | MIST COLLECTOR | NEW | 1 | 1/29/2018 | SUPERIOR ELECTRIC |
| 20 | AIR DRYER | NEW | 1 | 2/19/2018 | JAY ENGINEERING |
| 21 | CNC MACHINE | NEW | 1 | 3/1/2018 | J V EXPORTS |



| | | | | | |
|----|--|-----|---|------------|-------------------------------------|
| 22 | OIL CHILLER | NEW | 1 | 3/9/2018 | SHREE MARUTI ENTERPRISE |
| 23 | WORK HEAD STOCK SPINDEL | NEW | 1 | 4/14/2018 | SHARDA MECHANIC WORKS PVT LTD |
| 24 | STABILISER | NEW | 1 | 5/8/2018 | ATANDRA ENERGY PVT LTD |
| 25 | CNC MACHINE | NEW | 1 | 5/22/2018 | J V EXPORTS |
| 26 | VMC | NEW | 2 | 5/30/2018 | SHREE UMIYA ENGINEERS |
| 27 | TOOL & CUTTER GRINDER | NEW | 1 | 8/9/2018 | AKSHAR MACHINE TOOLS |
| 28 | V BLOCK | NEW | 1 | 10/23/2018 | V3 TECHNOLOGIES |
| 29 | ENCODER | NEW | 1 | 3/26/2019 | TOOL GRINDING TECHNOLOGY INC |
| 30 | ZOLLER TOOL PRESETTER - GENIUS 3.0 | NEW | 1 | 12/19/2019 | ZOLLER SINGAPORE PTE LTD |
| 31 | CNC GRINDING MACHINE | NEW | 1 | 6/15/2020 | RADADIYA INDUSTRIES |
| 32 | VMC 850 | NEW | 1 | 2/8/2021 | JYOTI CNC AUTOMATION LTD |
| 33 | 2 AXIS SPM CUTTING MACHINE | NEW | 1 | 5/15/2021 | SATYAM AUTOMATION |
| 34 | MECHANICAL FIXTURE | NEW | 1 | 7/26/2021 | UNITECH WORKHOLDING SYSTEMS PVT LTD |
| 35 | RDX 20 VMC | NEW | 1 | 3/25/2022 | JYOTI CNC AUTOMATION LTD |
| 36 | U 127/300 CYLINDRICAL GRINDING MACHINE | NEW | 1 | 4/1/2022 | SHARDA MECHANIC WORKS PVT LTD |
| 37 | COOLANT CHILLER | NEW | 1 | 6/20/2022 | DAI CHI COOLING SOLUTIONS PVT LTD |
| 38 | CNC 5 AXES TOOLS & CUTTER GRINDING MACHINE | OLD | 1 | 24/04/2023 | SHINE INDUSTRIES |
| 39 | CNC UNIVERSAL TOOL & CUTTER GRINDING MACHINE | OLD | 1 | 20/04/2023 | SHINE ENGINEERING |
| 40 | Ri 5070 6 AXIS GRINDING MACHINE | NEW | 1 | 5/9/2024 | RADADIYA INDUSTRIES |

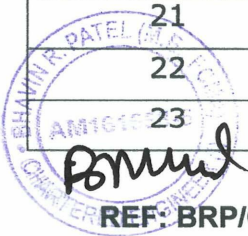
Suggestions:

1. The company is advised to install the following new assets for the enhancement of productivity and Sales.



Machine No. 1- FX5 Linear (incl: ToolRoom Software)*

| Item | Description | Part Number |
|--------------------------------------|---|-----------------|
| STANDARD MACHINE | | |
| 1 | FX5 Linear (incl: ToolRoom Software) | FX5Linear |
| WORK HOLDING | | |
| 2 | Pull Stud (DIN) | ICN-3161-0002 |
| 3 | Collet (Schaublin W25 80-92872) - ø3.0mm | ICN-3145-0116 |
| 4 | Collet (Schaublin W25 80-92872) - ø4.0mm | ICN-3145-0117 |
| 5 | Collet (Schaublin W25 80-92872) - ø5.0mm | ICN-3145-0119 |
| 6 | Collet (Schaublin W25 80-92872) - ø6.0mm | ICN-3145-0120 |
| 7 | Collet (Schaublin W25 80-92872) - ø8.0mm | ICN-3145-0122 |
| 8 | Collet (Schaublin W25 80-92872) - ø10.0mm | ICN-3145-0124 |
| 9 | Collet (Schaublin W25 80-92872) - ø12.0mm | ICN-3145-0125 |
| 10 | Collet (Schaublin W25 80-92872) - ø14.0mm | ICN-3145-0126 |
| 11 | Collet (Schaublin W25 80-92872) - ø18.0mm | ICN-3145-0127 |
| 12 | Collet (Schaublin W25 80-92872) - ø16.0mm | ICN-3145-0149 |
| 13 | Collet (Schaublin W25 80-92872) - ø20.0mm | ICN-3145-0165 |
| 14 | PUSH Drawbar | 930-5-04-2310 |
| 15 | Clamp Unit Assembly (DIN 69871/72) | 930-0-02-2320 |
| 16 | Collet Adaptor – Premier Plus PCA W25 | 906-1-92-1000 |
| 17 | Steady Bed (Long) | 907-0-90-0100 |
| WHEEL ARBORS | | |
| 18 | Wheel Arbor Spanner (to suit ø20mm Arbors) | AT952-0-00-1028 |
| 19 | Wheel Arbor (HSK40F) - ø20mm x 78mm L | AT988-0-02-1090 |
| MEASUREMENT | | |
| 20 | iView Camera x90 to x360 magnification | 946-0-04-2000 |
| COOLANT / FIRE / MIST SYSTEMS | | |
| 21 | Coolant Manifold Assy | 999-0-00-6316 |
| 22 | Mist Extractor Shutoff Kit | RK999-0-00-0080 |
| 23 | Canister (Pyrogen MAG-5) | ICN-3149-0020 |



| | | |
|----------------------------------|-----------------------------------|-----------------|
| 24 | Fire System | 999-0-00-9300 |
| MISCELLANEOUS ACCESSORIES | | |
| 25 | USB WiFi Dongle | 946-0-00-3010 |
| 26 | Probe Tip (Left Hand) | 923-0-05-1050 |
| SOFTWARE | | |
| 27 | WIBU Dongle | ICN-3126-1053 |
| 28 | Complete Tool Runout Compensation | PO946-0-04-0091 |
| 29 | Multi-Drill Gash | PO946-0-04-0015 |
| 30 | Profile | PO946-0-04-0017 |

* Requirement of above machinery is of 2 units for enhancement of production.

Machine No. 2- FX5 Linear (incl: ToolRoom Software)

| Item | Description | Part Number |
|--|---|-----------------|
| STANDARD MACHINE | | |
| 1 | FX5 Linear (incl: ToolRoom Software) | FX5Linear |
| WORK HOLDING | | |
| 2 | Pull Stud (DIN) | ICN-3161-0002 |
| 3 | Collet (Schaublin W25 80-92872) - ø3.0mm | ICN-3145-0116 |
| 4 | Collet (Schaublin W25 80-92872) - ø4.0mm | ICN-3145-0117 |
| 5 | Collet (Schaublin W25 80-92872) - ø5.0mm | ICN-3145-0119 |
| 6 | Collet (Schaublin W25 80-92872) - ø6.0mm | ICN-3145-0120 |
| 7 | Collet (Schaublin W25 80-92872) - ø8.0mm | ICN-3145-0122 |
| 8 | Collet (Schaublin W25 80-92872) - ø10.0mm | ICN-3145-0124 |
| 9 | Collet (Schaublin W25 80-92872) - ø12.0mm | ICN-3145-0125 |
| 10 | Collet (Schaublin W25 80-92872) - ø14.0mm | ICN-3145-0126 |
| 11 | Collet (Schaublin W25 80-92872) - ø18.0mm | ICN-3145-0127 |
| 12 | Collet (Schaublin W25 80-92872) - ø16.0mm | ICN-3145-0149 |
| 13 | Collet (Schaublin W25 80-92872) - ø20.0mm | ICN-3145-0165 |
| 14 | PUSH Drawbar | 930-5-04-2310 |
| 15 | Clamp Unit Assembly (DIN 69871/72) | 930-0-02-2320 |
| 16 | Collet Adaptor – Premier Plus PCA W25 | 906-1-92-1000 |
| TOOL SUPPORT | | |
| 17 | Steady Bed (Long) | 907-0-90-0100 |
| WHEEL ARBORS | | |
| 18 | Wheel Arbor (HSK40F) - ø20mm x 78mm L | AT988-0-02-1090 |
| COOLANT / FIRE / MIST SYSTEMS | | |
| 19 | Coolant Manifold Assy | 999-0-00-6316 |
| 20 | Mist Extractor Shutoff Kit | RK999-0-00-0080 |
| 21 | Canister (Pyrogen MAG-5) | ICN-3149-0020 |
| 22 | Fire System | 999-0-00-9300 |
| Please refer to the Site Preparation Manual to | | |

| | | |
|----------------------------------|--|-----------------|
| | ensure the Fire System is configured prior to using the machine. | |
| MISCELLANEOUS ACCESSORIES | | |
| 23 | USB WiFi Dongle | 946-0-00-3010 |
| 24 | Probe Tip (Left Hand) | 923-0-05-1050 |
| SOFTWARE | | |
| 25 | WIBU Dongle | ICN-3126-1053 |
| 26 | Complete Tool Runout Compensation | PO946-0-04-0091 |
| 27 | Multi-Drill Gash | PO946-0-04-0015 |
| 28 | Profile | PO946-0-04-0017 |

Machine No. 3- FX5E Linear (incl: ToolRoom Software)

| Item | Description | Part Number |
|--------------------------------------|---|-----------------|
| STANDARD MACHINE | | |
| 1 | FX5E Linear (incl: ToolRoom Software) | FX5ELinear |
| WORK HOLDING | | |
| 2 | Pull Stud (DIN) | ICN-3161-0002 |
| 3 | Collet (Schaublin W25 80-92872) - ø3.0mm | ICN-3145-0116 |
| 4 | Collet (Schaublin W25 80-92872) - ø4.0mm | ICN-3145-0117 |
| 5 | Collet (Schaublin W25 80-92872) - ø6.0mm | ICN-3145-0120 |
| 6 | Collet (Schaublin W25 80-92872) - ø8.0mm | ICN-3145-0122 |
| 7 | Collet (Schaublin W25 80-92872) - ø10.0mm | ICN-3145-0124 |
| 8 | Collet (Schaublin W25 80-92872) - ø12.0mm | ICN-3145-0125 |
| 9 | Collet (Schaublin W25 80-92872) - ø14.0mm | ICN-3145-0126 |
| 10 | Collet (Schaublin W25 80-92872) - ø16.0mm | ICN-3145-0149 |
| 11 | PUSH Drawbar | 930-5-04-2310 |
| 12 | Clamp Unit Assembly (DIN 69871/72) | 930-0-02-2320 |
| 13 | Collet Adaptor – Premier Plus PCA W25 | 906-1-92-1000 |
| TOOL SUPPORT | | |
| 14 | Steady Bed (Long) | 907-0-90-0100 |
| 15 | Pop Up Steady Assy (Manual) (incl. a set of V Steady Shoes ø2mm - ø21mm) | 907-0-90-3000 |
| WHEEL ARBORS | | |
| 16 | Wheel Arbor Spanner (to suit ø20mm Wheel Arbors) | AT952-0-00-1028 |
| 17 | Wheel Arbor (HSK40F) - ø20mm x 78mm L | AT988-0-02-1090 |
| COOLANT / FIRE / MIST SYSTEMS | | |
| 18 | Fire System - Blanking Kit | 999-0-00-9301 |
| 19 | Mist Extractor Shutoff Kit | 999-0-00-6316 |
| MISCELLANEOUS ACCESSORIES | | |
| 20 | Probe Breakaway Piece | ICN-3042-0004 |

| | | |
|-----------------------|-----------------------------------|-----------------|
| 21 | Qualification Bar (ø12mm) | AT902-0-00-0198 |
| 22 | USB WiFi Dongle | 946-0-00-3010 |
| 23 | Probe Tip (Left Hand) | 923-0-05-1050 |
| 24 | Wheel and Coolant Setup Rig | AT999-5-01-1100 |
| SOFTWARE | | |
| 25 | Complete Tool Runout Compensation | PO946-0-04-0091 |
| 26 | ToolRoom-RN35.1 Fu;; | 963-0-35-000 |
| 27 | Multi-Drill Gash | PO946-0-04-0015 |
| 28 | ToolDraft (V2.0)-Full | PO946-0-04-0016 |
| 29 | CIM3D (V9.0)-Full | PO929-1-09-0000 |
| 30 | Profile | PO946-0-04-0017 |
| TOOL KIT ITEMS | | |
| 31 | Allen Key 'T' 4mm x 300mm Long | ICN-3026-0060 |
| 32 | 22mm Socket Spanner Assembly | ICN-3159-0032 |
| 33 | Tool Box | ICN-3054-0001 |
| 34 | Mount Tool OTT-Jakob SK50 | ICN-3159-0007 |

Machine No. 4- FX5E Linear (incl: ToolRoom Software)

| Item | Description | Part Number |
|--------------------------------------|---|-----------------|
| STANDARD MACHINE | | |
| 1 | FX5E Linear (incl: ToolRoom Software) | FX5ELinear |
| WORK HOLDING | | |
| 2 | Pull Stud (DIN) | ICN-3161-0002 |
| 3 | Collet (Schaublin W25 80-92872) - ø3.0mm | ICN-3145-0116 |
| 4 | Collet (Schaublin W25 80-92872) - ø4.0mm | ICN-3145-0117 |
| 5 | Collet (Schaublin W25 80-92872) - ø6.0mm | ICN-3145-0120 |
| 6 | Collet (Schaublin W25 80-92872) - ø8.0mm | ICN-3145-0122 |
| 7 | Collet (Schaublin W25 80-92872) - ø10.0mm | ICN-3145-0124 |
| 8 | Collet (Schaublin W25 80-92872) - ø12.0mm | ICN-3145-0125 |
| 9 | Collet (Schaublin W25 80-92872) - ø14.0mm | ICN-3145-0126 |
| 10 | Collet (Schaublin W25 80-92872) - ø16.0mm | ICN-3145-0149 |
| 11 | PUSH Drawbar | 930-5-04-2310 |
| 12 | Clamp Unit Assembly (DIN 69871/72) | 930-0-02-2320 |
| 13 | Collet Adaptor – Premier Plus PCA W25 | 906-1-92-1000 |
| TOOL SUPPORT | | |
| 14 | Steady Bed (Long) | 907-0-90-0100 |
| WHEEL ARBORS | | |
| 15 | Wheel Arbor (HSK40F) - ø20mm x 78mm L | AT988-0-02-1090 |
| COOLANT / FIRE / MIST SYSTEMS | | |
| 16 | Fire System - Blanking Kit | 999-0-00-9301 |



| | | |
|----------------------------------|-----------------------------------|-----------------|
| 17 | Coolant Manifold Assy | 999-0-00-6316 |
| MISCELLANEOUS ACCESSORIES | | |
| 18 | USB WiFi Dongle | 946-0-00-3010 |
| 19 | Probe Tip (Left Hand) | 923-0-05-1050 |
| SOFTWARE | | |
| 20 | Complete Tool Runout Compensation | PO946-0-04-0091 |
| 21 | Multi-Drill Gash | PO946-0-04-0015 |
| 22 | Profile | PO946-0-04-0017 |

Machine No. 5- CPX Linear (incl: ToolRoom Software, Airloc Feet, iBalance & MTC software, Wheel Arbors x2)

| Item | Description | Part Number |
|-------------------------|---|-----------------|
| STANDARD MACHINE | | |
| 1 | CPX Linear (incl: ToolRoom Software, Airloc Feet, iBalance & MTC software, Wheel Arbors x2) | CPXLinear |
| AUTOMATION | | |
| 2 | Pallet Spacer - 6mm Thickness | AT991-0-02-1806 |
| 3 | Pallet Spacer - 10mm Thickness | AT991-0-02-1810 |
| 4 | Pallet Spacer - 16mm Thickness | AT991-0-02-1816 |
| 5 | Pallet Top Plate - ø3.0mm | AT996-0-00-2081 |
| 6 | Pallet Top Plate - ø4.0mm | AT996-0-00-2083 |
| 7 | Pallet Top Plate - ø5.0mm | AT996-0-00-2085 |
| 8 | Pallet Top Plate - ø6.0mm | AT996-0-00-2086 |
| 9 | Pallet Top Plate - ø8.0mm | AT996-0-00-2090 |
| 10 | Pallet Top Plate - ø10.0mm | AT996-0-00-2093 |
| 11 | Pallet Top Plate - ø12.0mm | AT996-0-00-2096 |
| 12 | Pallet Top Plate - ø14.0mm | AT996-0-00-2099 |
| 13 | Pallet Top Plate - ø16.0mm | AT996-0-00-2140 |
| 14 | RoboTeach Software | PO946-0-04-0111 |
| 15 | Gripper Set - ø3mm / ø16mm | AT976-0-00-7501 |
| 16 | RoboTeach (for AR300) | AT912-0-00-0400 |
| 17 | AR300 Robot Loader | AR300CPX |
| WORK HOLDING | | |
| 18 | Collet (Schaublin W25 80-5) - ø3.0mm | ICN-3145-1565 |
| 19 | Collet (Schaublin W25 80-5) - ø4.0mm | ICN-3145-1566 |
| 20 | Collet (Schaublin W25 80-5) - ø5.0mm | ICN-3145-1567 |
| 21 | Collet (Schaublin W25 80-5) - ø6.0mm | ICN-3145-1568 |
| 22 | Collet (Schaublin W25 80-5) - ø7.0mm | ICN-3145-1569 |
| 23 | Collet (Schaublin W25 80-5) - ø8.0mm | ICN-3145-1570 |



| | | |
|----|--|---------------|
| 24 | Collet (Schaublin W25 80-5) - ø10.0mm | ICN-3145-1571 |
| 25 | Collet (Schaublin W25 80-5) - ø12.0mm | ICN-3145-1572 |
| 26 | Collet (Schaublin W25 80-5) - ø14.0mm | ICN-3145-1573 |
| 27 | Collet (Schaublin W25 80-5) - ø16.0mm | ICN-3145-1574 |
| 28 | Collet (Schaublin W25 80-5) - ø20.0mm | ICN-3145-1576 |
| 29 | Collet Adaptor - PremierPlus W25 - PCA (CPX) | 906-0-37-1000 |

WHEEL ARBORS

| | | |
|----|--|-----------------|
| 30 | iBalance Weight Kit - M5 (to suit ø32mm & ø1 ¼" Wheel arbors) | AT952-0-00-1065 |
| 31 | Wheel Arbor (ASK-50F) - ø1.25" x 14mm Length | AT976-0-00-4900 |

MEASUREMENT

| | | |
|----|--------------------------------------|---------------|
| 32 | EOT Probe (incl. EOT Probe Software) | 976-0-06-6700 |
|----|--------------------------------------|---------------|

COOLANT / FIRE / MIST SYSTEMS

| | | |
|----|--------------------------|---------------|
| 33 | Fire System Blanking Kit | 952-0-06-0503 |
|----|--------------------------|---------------|

MISCELLANEOUS ACCESSORIES

| | | |
|----|---|-----------------|
| 34 | USB WiFi Dongle | 946-0-00-3010 |
| 35 | Keyboard Tray | 646-0-03-8866 |
| 36 | External Dresser Adaptor | AT976-0-00-4907 |
| 37 | Setup Rig Adaptor | AT976-0-00-4904 |
| 38 | Wheel Pack / Coolant Manifold Setup Rig | AT990-0-02-1100 |
| 39 | Splash Guard | 976-0-06-0800 |

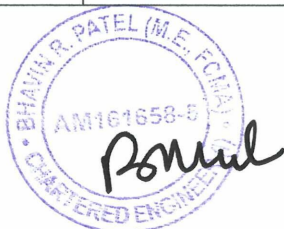
TOOL KIT ITEMS

| | | |
|----|---|-----------------|
| 40 | 3mm Hex 1/4" Drive Bit | ICN-3026-0064 |
| 41 | Socket Hex Driver 8mm Hex 3/8" Drive in L100mm | ICN-3026-0075 |
| 42 | Copper Pipe 5/16", Length = 1mt | ICN-5002-0006 |
| 43 | Screw Driver - Ball End 5mm | ICN-3026-0074 |
| 44 | Adaptor Tool Threaded Bush PCA | PT906-0-07-1007 |
| 45 | Tool Box | ICN-3054-0001 |
| 46 | C Spanner 80/90 | ICN-3026-0073 |
| 47 | Screw Driver, Torque 2Nm | ICN-3026-0061 |
| 48 | Torque Wrench 20-100Nm 3/8" Drive | ICN-3026-0071 |

2. The company is also advised to install the following new assets for the enhancement of life and quality of machinery.



| Sr. No. | Technical Specification and Scope of Supply for 1 Unit |
|--------------|---|
| 1 | Transor Filter Model: TCF IV-4-500 A/SK Application: Grinding Oil Filtration system |
| | Processing: Designed for 95 % Carbide Grinding |
| | Max. Power consumption: 31 kW |
| 2 | Specifications: Oil required - 1900 liters Filter capacity – 500 lpm Filter container as flat tank with several chambers divided into clean oil area, dirty oil area and sludge area |
| | Colour RAL 7035 |
| 3 | Filter Configuration: 3 nos. individually backflushable TCF filter groups, with 16 total TCF500 filter elements, 1 Set Pneumatics and actuated valve assembly for automatic oil flow control and backflushing 1 nos. manual sludge recovery system (sludge bag), 1 nos. Electrical control cabinet, with PLC and HMI, Mitsubishi |
| 4 | Pumps : 2 nos. Filter pump, CNP, 2.2 kW 1 nos. Filter pump, CNP, 1.1 kW 1 nos. Machine supply pump, Grundfos, 15 kW (500 lpm @ 10 bar), VFD control 1 nos. Cooling pump, CNP, 1.1 kW |
| Other | |
| 5 | Oil Chiller: 7 TR Cooling Capacity +/- 2 C temp. tolerance 9 kW power required 1 nos |

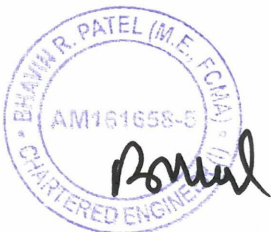


Proposed Increased Capacity with new machinery

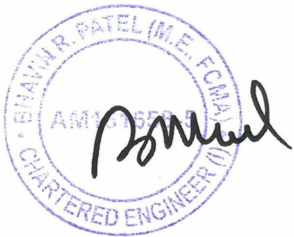
| Sr. No. | PRODUCT | INSTALLED CAPACITY (As on Date) | INCREASED CAPACITY | TOTAL |
|---------|--|----------------------------------|--------------------|---------------|
| 1 | Solid Carbide Cutting Tools-Endmill | 15625 | 18750 | 34375 |
| 2 | Solid Carbide Cutting Tools-Ballnose | 5000 | 6000 | 11000 |
| 3 | Solid Carbide Cutting Tools-Drills | 7500 | 9000 | 16500 |
| 4 | Solid Carbide Cutting Tools-Threadmills | 1875 | 2250 | 4125 |
| 5 | Solid Carbide Cutting Tools-Custom Tools | 11250 | 13500 | 24750 |
| 6 | Solid Carbide Cutting Tools-Tiny Tools | 1875 | 2250 | 4125 |
| 7 | Solid Carbide Cutting Tools-Reamers | 1875 | 2250 | 4125 |
| 8 | Tools Reconditioning (Service) | 80000 | 96000 | 176000 |
| | Total | 125000 | 150000 | 275000 |

8. Government approvals – Refer below details

| Sr No. | Particulars | Position / Status |
|--------|---|-------------------------------------|
| 1. | Sale deed | Registered 20/03/2018 |
| 2. | Gram Panchayat Approval on construction | Approved 15/10/2019/ PIPALIYA/ |
| 3. | GPCB CTE | Not Applicable |
| 4. | Factory License | REGISTERED/ LICENSE NO. 39938 |
| 5. | GPCB CTO | Not Applicable |
| 6. | Construction Completion Certificate | CERTIFIED 14/10/2020 |
| 7. | Approved Layout Plan | Approved by Gram Panchayat Pipaliya |



| S. No. | Authority | Approval for | Order No./Certificate No. | Status |
|--------|--|--|---------------------------|--------|
| 1. | Gram Panchayat | Approval for the building construction | 15/10/2019/ PIPALIYA | VALID |
| 2. | PGVCL | Electricity Board Connection for Plant | Consumer No. 61903010861 | VALID |
| 3. | Government of India | Import Export Code | 2414010975 | VALID |
| 4. | TUV SUD South Asia Private Limited | ISO 9001:2015 | 9910020042 | VALID |
| 5. | Employee's Provident Fund Organisation | Provident Fund | GJRAJ1967236000 | VALID |
| 6. | Ministry of Micro, Small and Medium Enterprises. | UDYAM Certificate | UDYAM-GJ-20-0001828 | VALID |



Disclaimer:

Our recommendation

1. Upgrade Wiring and Electrical Panels:

Inspect and Replace Old Wiring: Upgrade outdated or degraded wiring to meet current safety standards. This is crucial for preventing electrical fires and ensuring reliability.

Install a Modern Electrical Panel: A new panel with sufficient capacity can handle increased power demands, especially important for modern appliances and technology.

Use Copper Wiring: Prefer copper over aluminum for better conductivity and durability.

2. Energy Efficiency Improvements:

Install LED Lighting: Replace traditional bulbs with energy-efficient LED lighting, which consumes less power and lasts longer.

Smart Lighting Controls: Implement motion sensors, timers, and dimmers to reduce unnecessary energy consumption.

Energy-Efficient Appliances: Choose Energy Star-rated appliances to reduce energy usage.

3. Implement Smart Building Technology:

Smart Meters and Monitoring Systems: Install smart meters to track energy usage in real time, allowing for better energy management.

Automated Energy Management Systems (EMS): Integrate systems that automatically adjust power usage based on real-time needs, optimizing energy efficiency.

4. Support Renewable Energy Integration:

Solar Panels: Consider installing photovoltaic solar panels to generate clean energy, reducing dependency on the grid.

Energy Storage Systems: Implement battery storage systems to store excess energy generated by renewables for later use.

5. Power Backup Solutions:

Install Uninterruptible Power Supplies (UPS): Ensure critical systems stay online during power outages by installing UPS systems.

Backup Generators: For larger buildings, consider installing backup generators to provide power during extended outages.

6. Focus on Quality Control:

Equip new machinery such as FX5 Linear, FX5E Linear and CPX Linear with in-process inspection systems to detect defects during production to meet quality control standards, modern technologies, and continuous improvement in organization and to develop next-generation tools.

Automate quality checks to ensure consistency and reduce manual errors for successful implementation of machines for manufacturing of their tools in which they deal.

7. Long-Term Scalability Planning:

Choose machineries FX5 Linear, FX5E Linear and CPX Linear that can be upgraded with add-ons or advanced modules as technology evolves.

Plan for acquiring multi-functional, having highly technical competence machines to meet

stringent industry standards, ensuring reliability and customer satisfaction.

8. Develop a Workforce Development Plan:

Train employees on operating and maintaining advanced machinery, as well as using supporting technologies.

Encourage cross-training to increase workforce flexibility and reduce dependency on specific individuals.

- In the preparation of the CE Certificate, we have relied on the information provided by the client.
- The information furnished in this Certificate is true and correct to the best of our knowledge and belief.
- We have no direct or indirect interest in the Unit.
- We are neither the auditors to the owner of the property/ properties, nor their firm's associates, nor are we the statutory auditors to the branch from which the loan is proposed to be availed/ already availed.
- This Certificate is prepared without any prejudice or bias to any person or institution.
- This Certificate may be utilized for the purpose of the proposed IPO of the Company and can be relied upon by the Company, Book Running Lead Manager and Legal Advisor to the IPO.
- This Certificate or an extract of the Certificate may be disclosed in the Company's Offer documents or submitted to the SEBI, Stock Exchange(s), RoC or any other authority, as may be required.

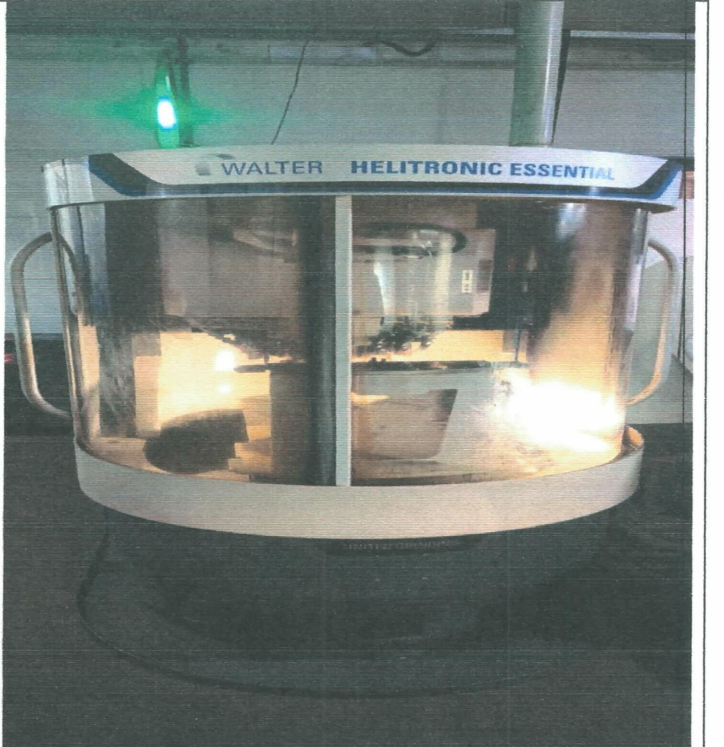
PLACE: Ahmedabad

DATED: 20/09/2025



Bhavin R Patel

(Chartered Engineer)



AMJ 10085
CHARTERED ENGINEER