

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,

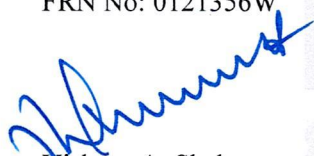
**Reg.: Public Issue of Shining Tools Limited.**

**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 30/08/2025 on the restated financials statements of the company for the July 31, 2025 and Financial Year ended on March 31, 2025, 2024 and 2023 in the offer document(s) for your proposed public issue.

Thanking you,  
Yours faithfully

For, **V S S B & Associates**  
Chartered Accountants  
FRN No: 0121356W



Vishves A. Shah  
**Partner**  
M. No. 109944



Date: 29/09/2025  
Place: Ahmedabad