

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 Act as Statutory Auditor to the Company & NOC.

We, the undersigned, hereby testify and accord our consent to act as Auditor of the Company and have no objection to our name being inserted as Auditor of the Company in the offer document(s) which the Company intends to issue in respect thereof and we authorized the said Company to deliver this letter of consent to the Registrar of Companies pursuant to the provisions of the Companies Act.

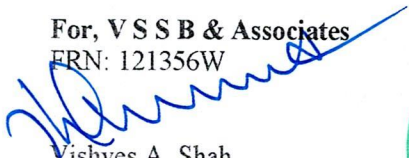
Further we hereby give our consent to include the following contact details:

Name: V S S B & Associates
(Formerly Known as Vishves A. Shah & Co.)
M. No.: 109944
FRN: 121356W
Address: A-912, Ratnaakar Nine Square, Opp. ITC Narmada, Vastrapur, Ahmedabad
380015
Ph. No.: +91 98254 71182 /- +91 93777 71182
E-mail: vishvesca@gmail.com
Contact Person: Vishves A. Shah (Managing Partner)

Further we have no objection with the Company for coming up with the proposed public issue of equity shares.

Thanking you,
Yours faithfully

For, V S S B & Associates
FRN: 121356W


Vishves A. Shah
Partner
M. No. 109944



Date: 20/01/2025
Place: Ahmedabad