

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,

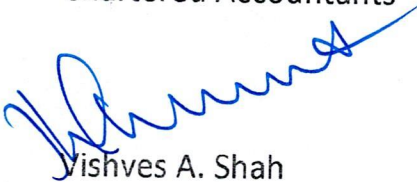
Reg.: Public Issue of Shining Tools Limited.

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 31/12/2024 on the restated financials statements of the company for the July 31st, 2024 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, **VSSB & Associates**
FRN: 121356W
Chartered Accountants



Vishves A. Shah
Partner
M. No. 109944



Date: 22/01/2025
Place: Ahmedabad