CERTIFICATE

(In compliance with Section 230 and 232 of the Companies Act, 2013)

To,
The Board of Directors
Shish Polylam Private Limited
Plot No 18 to 23, Block No. 290
R.S. No 265-266, Pipodara, Mangrol,
Surat, Surat, Gujarat, India, 394110

We, the statutory auditors of Shish Polylam Private Limited (hereinafter referred to as the "Company" or "Transferor Company 1"), have examined the books of account, statutory records and other relevant documents of the Company for the purpose of certifying the shareholding pattern of the Company in connection with the proposed Scheme of Amalgamation (hereinafter referred to as the "Scheme") proposed under Sections 230 to 232 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013, to the extent notified, read with the rules made thereunder, for the amalgamation of Shish Polylam Private Limited ("Transferor Company 1") and Shish Global Solutions Private Limited ("Transferor Company 2") with Shish Industries Limited ("Transferee Company").

The management of the Company is responsible for the preparation and compilation of the shareholding pattern of the Company and for ensuring the completeness and accuracy of the information contained therein.

Our responsibility is to examine the relevant records and information made available to us and to certify the shareholding pattern of the Company as at August 31, 2026 for the purpose of the Scheme.

We have carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. Our examination included verification, on a test-check basis, of the relevant statutory records, including the Register of Members, records maintained by the Registrar and Share Transfer Agent, beneficial ownership records made available by the depositories, and such other documents and information as we considered necessary for the purpose of issuing this Certificate.

Based on our examination and according to the information and explanations provided to us, we certify that the shareholding pattern of the Company as at August 31, 2026 is as set out in **Annexure 1** attached to this Certificate.

The total Authorised share capital of the Shish Polylam Private Limited as at August 31, 2026 comprises 250000 equity shares of ₹ 10/- each, aggregating to ₹ 25,00,000.

The total issued, subscribed and paid-up equity share capital of the Shish Polylam Private Limited as at August 31, 2026 comprises 240000 equity shares of ₹ 10/- each, aggregating to ₹ 24,00,000/-, and the same is held by the shareholders in the manner set out in **Annexure 1**.

Subsequent to August 31, 2026 and till the date of filing of this Certificate, there is no change in the Issued, Subscribed and Paid-Up Share Capital of Shish Polylam Private Limited. The entire issued and subscribed share capital of Shish Polylam Private Limited is owned by Shish Industries Limited and its nominee as on the date of this certificate.

There are no existing commitments, obligations or arrangements by the Shish Polylam Private Limited as of the date of this certificate to issue any further shares or convertible securities.

Shish Polylam Private Limited has not issued or allotted any Preference Shares and there is no Preference Share Capital outstanding as on the date of this certificate.

Shish Polylam Private Limited has also not issued any Debentures, whether secured or unsecured, convertible or non-convertible, and there are no Debentures outstanding as on the date of this certificate.

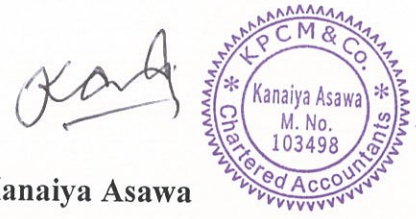
We further confirm that, based on the records and information made available to us, the shareholding pattern set out in **Annexure 1** is consistent with the records of the Company and the beneficial ownership information made available to us as at the aforesaid date.

This Certificate is issued at the request of Shish Polylam Private Limited in connection with the proposed Scheme and for submission to the National Company Law Tribunal (NCLT) and such other statutory, regulatory and governmental authorities as may be required in connection with the Scheme.

This Certificate should be read together with **Annexure 1** attached hereto and forming an integral part of this Certificate.

This Certificate is issued solely for the purpose stated above and should not be used for any other purpose or distributed to or relied upon by any other person without our prior written consent.

For, **K P C M & Co.**
Chartered Accountants
Firm Reg. No. 0117390W



CA Kanaiya Asawa
Partner
Membership No.: 103498
UDIN: 26103498WKRWYG1192

Place: Surat
Date: 23/09/2026

Annexure 1

SHAREHOLDING PATTERN OF SHISH POLYLAM PRIVATE LIMITED AS AT AUGUST 31, 2026

Sr. No.	Category of Shareholder	No. of Shareholders	No. of Equity Shares	% of Total Paid-up Equity Share Capital
1.	Promoter and Promoter Group	2	240000	100.00%
2.	Public Shareholders	-	-	-
3.	Others, if any	-	-	-
Total		**2**	**240000**	**100.00%**

A. Promoter and Promoter Group

Sr. No.	Name of Shareholder	Category	No. of Equity Shares	% of Paid-up Equity Share Capital
1.	Mr. Rameshbhai Virjibhai Kakadiya (Beneficial Owner Shish Industries Limited)	Promoter	1	0.00%
2.	Shish Industries Limited	Promoter	239999	100.00%
Total Promoter Shareholding			**240000**	**100.00%**

B. Public Shareholders

Sr. No.	Name of Shareholder	Category	No. of Equity Shares	% of Paid-up Equity Share Capital
1.	Individuals	-	-	-
2.	Bodies Corporate	-	-	-
3.	HUF	-	-	-
4.	Trusts / Institutions	-	-	-
5.	Others	-	-	-
Total Public Shareholding			-	-

Note: The above shareholding pattern has been prepared based on the statutory records of the Shish Polylam Private Limited and the beneficial ownership information made available by the Registrar and Share Transfer Agent / depositories as at August 31, 2026.