S N Shah & Associates
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Certificate on key performance indicators

The Board of Directors,
Shanti Inorganics Limited
809, Aaron Spectra,
Rajpath Club Road,
Bodakdev, Ahmedabad,
Gujarat, India, 380 054,
(the "**Company**")

Vivro Financial Services Private Limited
Vivro House 11, Shashi Colony,
Opposite Suvidha Shopping
Center, Paldi, Ahmedabad – 380 007,
Gujarat, India

Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the "Equity Shares") of Shanti Inorganics Limited (the "Company" or the "issuer")

We S N Shah & Associates, Chartered Accountants (Firm Registration Number 109782W), Statutory Auditors of the Company, have been requested to verify the information included in **Annexure A**, which is proposed to be included in the the red herring prospectus ("**RHP**") and the prospectus ("**Prospectus**") intended to be filed by the Company with the Securities and Exchange Board of India (the "**SEBI**"), relevant stock exchange(s) (the "**Stock Exchanges**") and the Registrar of Companies, Ahmedabad situated at Ahmedabad, Gujarat (the "**RoC**") and other Issue related documents.

We have examined the: (a) restated financial statements of the Company for two-month period ended May 31, 2026 and fiscal year ended March 31, 2026, March 31, 2025 and March 31, 2024, prepared in accordance with the ICDR Regulations, the Accounting Standards, the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**") and Companies Act, 2013, as amended and read with the rules, circulars and notifications issued in relation thereto ("**Companies Act**" and such restated financial information, the "**Restated Financial Information**"); and (b) relevant records, correspondence with regulatory/statutory authority and registers of the Company, including but not limited to, statutory records, minutes of the meetings of the board of directors of the Company, minutes of the committees meetings, minutes of annual general meeting and extra-ordinary general meetings of the Company, relevant statutory registers, documents, records maintained by the Company, information and explanations presented to us. We have also performed the procedures enumerated below and in **Annexure A** with respect to the operational Key Performance Indicators including business metrics and operational data of the Company ("**KPIs**") of the Company as of the respective dates and for the respective period mentioned against each KPI, as set forth in the accompanying annexures.

The procedures were performed to assist in evaluating the KPIs of the Company and accordingly, the procedures undertaken with respect to the aforesaid are summarized below:

(i) tracing financial data from BPAS (Business Process Automated System) records;
(ii) reviewed the online and offline inventory and store management maintained by the Company;
(iii) reviewed the process chain from order to final delivery of the products and services;
(iv) tracing numbers from the Company's billing systems; and
(v) MIS prepared by the finance department of the Company.

Our engagement has been undertaken in accordance with the Standard on Related Services (SRS) 4400 ("**SRS 4400**") "Engagements to Perform Agreed-upon Procedures regarding Financial Information", issued by the Institute of Chartered Accountants of India. SRS 4400 is generally adopted to perform agreed upon procedures regarding financial information, however, this standard can also be used as a guide to perform agreed upon procedures regarding non-financial information. We have conducted our examination for this certificate in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes' ("**Guidance Note**") issued by the Institute of Chartered Accountants of India.

We confirm the following:

I. For the purpose of the Issue price, floor price or price band, please note the following:

(A) The price per share of the Company based on the primary/ new issue of shares (equity/ convertible securities)

The details of the Equity Shares or convertible securities, excluding issuance of bonus shares, during the 18 months preceding the date of this certificate, where such issuance is equal to or more that 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre- Issue capital before such transaction(s) and excluding ESOPs granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days ("**Primary Issuance**") are as follows:
Except as stated above, it is confirmed that there are no primary/new issue of shares, equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated on the pre-issue capital on the date of allotment) in the 18 months prior to the date of this certificate.

The procedures carried out for such verification are included under **Schedule 1**.

Date of allotment	Name Of Allottee	No. of shares transacted	Face Value (in ₹)	Issue price per share	Nature of allotment	Nature of consideration	Total considerat ion (in ₹ lakhs)
September 17,2025	Reina R Jaisinghani	637200	10	90	Private Placement	Cash	573.48
September 17,2025	Seema Dilip Vora	166800	10	90	Private Placement	Cash	150.12
September 17,2025	Invicta Continuum Fund I	166800	10	90	Private Placement	Cash	150.12
September 17,2025	Amrut Bharat Opportunities Fund - Series I	140400	10	90	Private Placement	Cash	126.36
September 17,2025	Piyush Kirti Purohit	116000	10	90	Private Placement	Cash	104.40
September 17,2025	Shah Enterprises (Karta – Mayur Gulab Shah)	54000	10	90	Private Placement	Cash	48.60
September 17,2025	Bhupendra Jagatsinh Rathod	39600	10	90	Private Placement	Cash	35.64
September 17,2025	Rashmi Shivnarayan Sharma	38400	10	90	Private Placement	Cash	34.56
September 17,2025	Krishna Vishal Talreja	10000	10	90	Private Placement	Cash	9.00
September 17,2025	Milan P Shah (HUF)	5000	10	90	Private Placement	Cash	4.50
September 17,2025	Jalpa Dhanpal Gandhi	4000	10	90	Private Placement	Cash	3.60
September 17,2025	Jill Dhawal Poladia	2000	10	90	Private Placement	Cash	1.80
Total		**1380200**					**1,242.18**
Weighted Average Cost of Acquisition [Total Consideration/Total Number of Shares Transacted]							**90.00**

(B) Price per share of the Company (as adjusted for corporate actions, including bonus issuances) based on secondary sale or acquisition of equity shares or convertible securities (excluding gifts) involving the Promoters, members of the Promoter Group, the Selling Shareholder or other Shareholders of the Company with rights to nominate directors during the 18 months preceding the date of filing of the RHP, where the acquisition or sale is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-Offer capital before such transaction/s, and excluding ESOPs granted but not vested) in a single transaction or multiple transactions combined together over a span of rolling 30 days ("Secondary Transactions")

There has been no secondary sale/ acquisitions of Equity Shares or any convertible securities ("Security(ies)"), where the Promoters, members of the Promoter Group, Selling Shareholders, or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months

preceding the date of this certificate, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre- Issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

The procedures carried out for such verification are included under **Schedule 1.**

(C) Price per share based on the last 5 primary or secondary transactions

Since there are transactions to report in (A) or (B) above, therefore, information based on last 5 primary or secondary transactions (secondary transactions where promoter/promoter group entities or selling shareholder or shareholder(s) having right to nominate director(s) in the Board of the Company, are a party to the transaction) not older than 3 years prior to the date of Red Herring Prospectus irrespective of the size of transactions is not required to disclosed.

II. With reference to [I(A) and I(B)] above, WACA, Floor Price and Cap Price:

Please see below details of the weighted average cost of acquisition, based on the details set out under (I) – (A), (B) and (C) above, as compared to the floor price and cap price:

Type of transaction	WACA (in ₹)	Floor Price (₹ [●])*	Cap Price (₹ [●])*
Weighted Average Cost of acquisition for last 18 months for primary issue/ new issue of shares (equity/convertible securities) excluding shares issued under employee stock option/employee stock option scheme and issue of bonus Shares, during the 18 months preceding the date of filing of this prospectus where such issuance is equal more than 5 percent of the fully diluted paid up share capital of the Company (calculated based on the pre issue capital before such transaction/s excluding employee stock option scheme), in a single transaction or multiple transactions combined over a span of rolling 30 days.	90.00	[●]	[●]
Weighted Average Cost of acquisition for last 18 months for Secondary sale/ acquisition of shares (equity/convertible securities) where promoter/promoter group entities or selling shareholder or shareholder(s) having right to nominate director(s) in the Board are party to the transaction(excluding gifts), during the 18 months preceding the date of filing of this prospectus where such issuance is equal more than 5 percent of the fully diluted paid up share capital of the Company (calculated based on the pre issue capital before such transaction/s excluding employee stock option scheme), in a single transaction or multiple transactions combined over a span of rolling 30 days.	N.A.	N.A.	N.A.
Since there are transactions to report in (A) or (B) above, therefore, information based on last 5 primary or secondary transactions (secondary transactions where promoter/promoter group entities or selling shareholder or shareholder(s) having right to nominate director(s) in the Board of the Company, are a party to the transaction) not older than 3 years prior to the date of Red Herring Prospectus irrespective of the size of transactions is not required to disclosed.			
Last of 5 primary Transactions	N.A.	N.A.	N.A.
Last of 5 Secondary Transactions	N.A.	N.A.	N.A.

**To be updated at Prospectus stage*

III. Key financial and operational performance indicators:

The details of the key financial and operational performance indicators are set out under **Annexure A**.

The procedures carried out for such verification and data provided for the KPIs are included under **Schedule 2**.

The procedures were performed to assist in evaluating the accuracy, validity and completeness of the KPIs of the Company.

On the basis of the procedures set forth in the Annexures, forming part of this certificate, we confirm that KPIs are accurate, valid and complete.

On the basis of such examination of the documents / records / information, we confirm that the information set forth in this certificate, is correct and accurate and nothing has come to our attention that caused us to believe that the information contained

in this certificate was not accurate, valid and complete.

We also consent to the inclusion of this letter as a part of "*Material Contracts and Documents for Inspection*" in connection with this Issue, which will be available for public for inspection from date of the filing of the RHP until the Issue Closing Date.

We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics and the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the Institute of Chartered Accountants of India.

This certificate is issued for the purpose of the Issue, and can be used, in full or part, for inclusion in the red herring prospectus, prospectus and any other material used in connection with the Issue (together, the "**Issue Documents**") which may be filed by the Company with Securities and Exchange Board of India ("**SEBI**"), National Stock Exchange of India Limited (the "**Stock Exchange**"), Registrar of Companies, Ahmedabad situated at Ahmedabad, Gujarat ("**Registrar of Companies**") and / or any other regulatory or statutory authority.

We hereby consent to our name and the aforementioned details being included in the Issue Documents and/or consent to the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLMs in connection with the Issue and in accordance with applicable law.

This certificate may be relied on by the BRLM, their affiliates and legal counsel in relation to the Issue and to assist the BRLM in conducting and documenting their investigation of the affairs of the Company in connection with the Issue. We hereby consent to this certificate being disclosed by the BRLM, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

We undertake to immediately communicate, in writing, any changes to the above information/confirmations to the BRLM and the Company until the equity shares allotted in the Issue commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Company, the BRLM and the legal advisor appointed with respect to Issue can assume that there is no change to the information/confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct.

All capitalized terms used but not defined herein shall have the meaning assigned to them in the Issue Documents.

Yours faithfully,

For, S N Shah & Associates
Chartered Accountants
ICAI Firm Registration No 109782W

Dhruvin Joshi
Membership No 612290
UDIN: 26612290KKEBSZ7812
Date: 21/08/2026
Place: Ahmedabad

CC:

Legal Advisor to the Issue:

Rajani Associates
204-207, Krishna Chambers, 59, New Marine lines,
Churchgate, Mumbai, Maharashtra-400020

ANNEXURE A

The KPIs disclosed herein below have been approved by a resolution of Audit Committee dated August 21, 2026 the members of the Audit Committee have confirmed that the verified details of all KPIs pertaining to the Company that have been disclosed to investors at any point of time for the two-month period ended May 31,2026 and during the three years period prior to the date of filing of the Red Herring Prospectus have been disclosed in the "Basis for Issue Price" section of the Red Herring Prospectus.

1. Disclosure of all the KPIs pertaining to the Company that have been disclosed to its investors at any point of time during the three years preceding the date of this certificate:

Sr. No.	KPI'S	Explanation
1.	Revenue from Operations (in lakhs)	Revenue from operation provides information regarding growth of the business operations over the period.
2.	Total income	Total income provides information regarding income earned by the Company during the period and provides key insight about the financial performance of the Company over the period of time
3.	Earnings before Interest, Tax, Depreciation	EBITDA provides information and operational profitability and the financial performance of the business.
4.	EBITDA Margins (%)	EBITDA margin provides the financial benchmarking against peers as well as to compare against the historical performance of the business.
5.	Profit after Tax (PAT) (in lakhs)	PAT provides information regarding the overall profitability of our business.
6.	PAT Margins (%)	PAT margin is an indicator of the overall profitability of the business and provides the financial benchmarking against peer as well as to compare against the historical performance of the business.
7.	Cash Profit after Tax (in lakhs)	Cash Profit after Tax is an indicator which denotes profit generated from the business operations during the period before adjusting the non-cash items.
8.	Current Ratio	Current ratio is an indicator of short-term solvency i.e., company's ability to pay short-term obligations or those due within one year.
9.	Net Worth	Net Worth is an indicator of total net worth after deducting the aggregate value of the accumulated losses, each as applicable for the company on a restated basis.
10.	Debt-Equity Ratio	Debt Equity Ratio is an indicator of overall leverage of the company
11.	Return on Equity (%)	RoE provides how efficiently the Company generates profits from average shareholders' funds.
12.	Return on Capital Employed (%)	RoCE provides how efficiently the Company generates earnings from the capital employed in the business.

2. Key financial and operational performance indicators (KPIs)

The table below sets forth the details of KPIs that the Company considers have a bearing for arriving at the basis for Issue Price. The key financial and operational metrics set forth below, have been approved by the Audit Committee pursuant to its resolution dated August 21, 2026. Further, the Audit Committee has on August 21, 2026 taken on record that other than the key financial and operational metrics set out below, the Company has not disclosed any other key performance indicators during the three years preceding the Red Herring Prospectus with its investors.

Explanation for the KPI metrics

The list of the KPIs along with brief explanation of the relevance of the KPIs for the business operations of the Company are set forth below:

Sr No.	KPIs	Explanation
1.	Revenue from Operations (₹ in lakhs)	Revenue from operation provided information regarding growth of the business operations over the period
2.	Total income (₹ in lakhs)	Total income provides information regarding income earned by the Company during the period and provides key insight about the financial performance of the Company over the period of time
3.	Earnings before Interest, Tax, Depreciation and Amortisation (EBITDA) (₹ in lakhs)	EBITDA provides information regarding operational profitability and the financial performance of the business.
4.	EBITDA Margins (%)	EBITDA margin provides the financial benchmarking against peers as well as to compare against the historical performance of the business.
5.	Profit after Tax (PAT) (₹ in lakhs)	PAT provides information regarding the overall Profitability of the business.
6.	PAT Margins (%)	PAT margin is an indicator of the overall profitability of the business and provides the financial benchmarking against peer as well as to compare against the historical performance of the business.
7.	Cash Profit after Tax (₹ in lakhs)	Cash Profit after Tax is an indicator which denotes profit generated from the business operations during the period before adjusting the non-cash items
8.	Current Ratio	Current ratio is an indicator of short-term solvency i.e., company's ability to pay short-term obligations or those due within one year.
9.	Net Worth	Net Worth is an indicator of total net worth after deducting the aggregate value of the accumulated losses, each as applicable for the company on a restated basis.
10.	Debt-Equity Ratio	Debt Equity Ratio is an indicator of overall leverage of the company
11. .	Return on Equity (%)	RoE provides how efficiently the Company generates profits from average shareholders' funds.
12.	Return on Capital Employed (%)	RoCE provides how efficiently the Company generates earnings from the capital employed in the business.

Description in the RHP

The KPIs disclosed below have been used historically by the Company to understand and analyze the business performance, which in result, help it in analyzing the growth of various verticals, and other relevant and material KPIs of the business of the Company that have a bearing for arriving at the Basis for Offer Price have been disclosed below. The KPIs set forth above have been approved by the Audit Committee pursuant to its resolution dated August 21, 2026.

Details of KPIs based on Restated Financial Statements for the two months period ended May 31,2026 and financial years ended March 31, 2026, March 31, 2025 and March 31, 2024:

Sr. No.	Particulars	Period ended May2026	Fiscal 2026	Fiscal 2025	Fiscal 2024
1	Revenue from Operations (₹ in lakhs)	1,598.27	7,122.02	5,710.57	4,486.72
2	Total income (₹ in lakhs)	1,609.79	7,293.39	5,845.98	4,506.10
3	Earnings before Interest, Tax, Depreciation and Amortisation (EBITDA) (₹ in lakhs) [(a)]	402.17	1,539.72	1,205.85	872.49
4	EBITDA Margins (%)[(b)]	25.16%	21.62%	21.12%	19.45%
5	Profit after Tax (PAT) (₹ in lakhs)	249.96	1,022.00	799.36	511.54
6	PAT Margins (%)[(c)]	15.53%	14.01%	13.67%	11.35%
7	Cash Profit after Tax (₹ in lakhs) [(d)]	297.81	1,213.21	878.82	575.01
8	Current Ratio[(e)] (In times)	0.89	1.24	0.77	1.10
9	Net Worth (₹ in lakhs)[(f)]	5,073.86	4,823.90	2,559.72	1,760.36
10	Debt-Equity Ratio[(g)] (In times)	0.69	0.64	0.99	1.38
11	Return on Equity (%)[(h)]	5.05%^	27.68%	37.01%	34.00%
12	Return on Capital Employed (%)[(i)]	4.45%	23.40%	27.16%	27.59%

^Not annualised

Notes:

(a) EBITDA has been calculated as a sum of profit before tax, finance costs and depreciation and amortization less other income.

(b) EBITDA Margins is calculated as EBITDA divided by revenue from operations.

(c) PAT Margins (%) is calculated as profit after tax carried to balance sheet divided by Total Income.

(d) Cash profit after tax is calculated as a sum of profit after tax to balance sheet and depreciation and amortisation as per Restated Financial Statements.

(e) Current Ratio is calculated as Total Current Assets divided by Total Current Liabilities.

(f) Networth is calculated as a sum of equity share capital and reserves and surplus as per the restated financial statements.

(g) Debt to Equity Ratio is calculated as total debt divided by net-worth as per restated financial statements. Total debt is calculated as a sum of long-term borrowings and short-term borrowings (including current maturity of long-term borrowings).

(h) Return on equity is calculated as net profit after tax, as restated divided by average net worth. Where average net worth is calculated by dividing sum of closing net worth of the current fiscal year and closing net worth of the previous fiscal year by two.

(i) Return on capital employed is calculated as earnings before interest and tax divided by average capital employed. Average capital employed is calculated by dividing sum of closing capital employed of the current fiscal year and closing capital employed of the previous fiscal year by 2.

3. Comparison of its KPIs with Listed Industry Peers

There are no listed companies whose business operations are similar to that of the Company or are of a comparable size to that of the Company. Accordingly, it is not possible to provide an industry comparison in relation to the Company.

SCHEDULE 1

For calculation of WACA and identification of underlying transactions as described in (I) – (A) and (B), and (II), we have performed the following procedures:

(i) obtained the list of Promoter, members of the Promoter Group, Selling Shareholders and Shareholder(s) having the right to nominate director(s) as defined under SEBI ICDR Regulations from the management of the Company for the purpose of calculation of price per share;

(ii) compared the date of acquisition / sale / transfer; number of equity shares; and acquisition / issue cost per equity share in respect of each of these persons/entities, with the Register of members, minutes of the meetings of the board of directors of the Company , minutes of annual general meeting and extra-ordinary general meetings, relevant statutory registers including share allotment and share transfer registers, Form 2 (Return of Allotment) pursuant to Section 75(1) of the Companies Act, 1956, as amended (for allotments since inception to March 31, 2014) and Form PAS-3 pursuant to Section 39(4) of the Companies Act, 2013, as amended, and Rule 12 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended (for allotments since April 1, 2014) along with extracts of relevant board and shareholder resolutions, Form SH-7 pursuant to Section 64(1) of the Companies Act, 2013, as amended and Rule 15 of the Companies (Share Capital and Debenture Rules), 2014, confirmation from the Company for monies received from the Selling Shareholders , bank account statements, relevant filings with the Reserve Bank of India, demat transfer statements, share transfer forms, delivery instruction slips, any other forms filed with any regulatory authority in this regard and other documents presented to us;

(iii) verified the details of Primary Issuance made by the Company relevant allotment forms, statutory registers of the Company filed with the Registrar of Companies;

(iv) computed weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity/ convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of this certificate, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

(v) verified the details of secondary acquisition / sale / transfer in respect of Promoter, members of the Promoter Group, Selling Shareholder and Shareholder(s) having the right to nominate director(s) from share transfer forms, demat transfer statements, depository instruction slips and other documents and accounts as may be deemed relevant;

(vi) computed weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares equity/convertible securities), where Promoter / Promoter Group entities or Selling Shareholders or shareholders having the right to nominate director(s) in company Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of this certificate, where either acquisition or sale is equal to or more than five per cent of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

(vii) relied on the confirmation provided by Promoter, members of the Promoter Group, Selling Shareholders and Shareholders having the right to nominate director(s); and

(viii) relied on the details confirmation provided by the Company viz. details of vested ESOPs as on particular dates.

SCHEDULE 2

We have read and verified the items/statements identified by the Company and have performed the following procedures, which were applied as indicated by the corresponding letters explained below:

a) Compared the amounts with, or recalculated the percentages based on, amounts included in or derived from the restated financial statements or the audited financial statements, as applicable, and found them to be in agreement.

b) Compared the amounts/ metrics with, or recalculated the percentages based on, corresponding amounts/ metrics appearing in a schedule prepared by officials of the Company based on the accounting records of the Company and found them to be in agreement. We proved the mathematical accuracy of such schedule prepared by the officials of the Company. We also compared the amount identified in such schedule with the corresponding amount appearing in the relevant accounting records of the Company and found them to be in agreement.

c) Compared the amounts/ metrics with, or recalculated the percentages based on, corresponding amounts/ metrics appearing in a schedule prepared by officials of the Company based on management accounts, relevant management information system reports, the enterprise resource planning (ERP) systems or other financial information, corporate, secretarial, regulatory filings or other records of the Company and found them to be in agreement. We proved the mathematical accuracy of such schedule prepared by the officials of the Company. We also compared the amounts/ metrics identified in such schedule with the corresponding amounts/ metrics appearing in the relevant corporate, secretarial and other records of the Company and found them to be in agreement.

d) Proved the arithmetic accuracy or computation of the percentages or amounts.

e) Compared the financial, operational and/or secretarial information appearing in the attached copy of the selected pages of the RHP and found them to be in agreement with the financial statements mentioned hereinabove and/ or, accounting records and management information systems of the Company that are subject to internal operating control and financial reporting procedures.