



Consent of Statutory Auditor

Date: 11-09-2025

To
The Board of Directors
Cool Caps Industries Limited
23 Sarat Bose Road Flat No. 1c, 1st Floor
Kolkata, West Bengal, India, 700020

Dear Sir(s)/Madam(s),

Sub: Consent for inclusion of name as Statutory Auditor of Cool Caps Industries Limited ("The Company") in the Draft Letter of Offer/Letter of Offer/ Other Issue related material for their proposed Rights Issue

With reference to the above, we would like to confirm that we are the current statutory auditor of the captioned company, Cool Caps Industries Limited. We grant our consent for including our name as Statutory Auditor of Cool Caps Industries Limited for the proposed Rights Issue of Equity Shares of your Company in the Draft Letter of Offer/Letter of Offer/ Other Issue related material to be filed with National Stock Exchange of India Limited ("Stock Exchange") or any other regulatory Authority, which the Company intends to issue in respect of the proposed Rights Issue of its Equity Shares.

We also consent to the references to us as "Statutory Auditors" in the Draft Letter of Offer/Letter of Offer/ Other Issue related material and references to us as required under the ICDR Regulations. The following information in relation to us may be disclosed:

Statutory Auditors' Name:	M/s Keyur Shah & Associates
Address	303, Shitiratna Building, B/s. Radisson Blu Hotel, Nr. Panchvati Circle, Ambawadi, Ahmedabad, Gujarat – 380 006
Firm Registration No.	333288W
Peer Review Certificate No	017640, Dated <u>01-08-2024</u> , Valid till <u>31-07-2027</u>
Contact Person	Akhlaq Ahmad Mutvalli
Designation	Partner
Membership No	181329
Telephone Number	+91 7948999595
E-mail ID	keyur@keyurshahca.com



The above consents are subject to the condition that we do not accept any responsibility for any reports or matters or letters included in the Draft Letter of Offer/Letter of Offer. Neither we nor our affiliates shall be liable to any investor or any other third party in respect of the proposed offering. Further, the Company agrees to indemnify us and our affiliates and hold harmless from all third party (including investors) claims, damages, liabilities and costs arising consequent to our giving consent.

Nothing in the preceding paragraph shall be construed to (i) limit our responsibility for or liability in respect of, the reports we have issued, covered by our consent above and are included in the Draft Letter of Offer/Letter of Offer or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued by applicable regulatory authorities.

We also authorise you to deliver a copy of this letter of consent pursuant to the provisions of the ICDR Regulations to SEBI, ROC and the Stock Exchange or any other regulatory authorities as required by law.

For M/s. Keyur Shah & Associates

Chartered Accountants

Firm's Registration Number:333288W



Akhlaq Ahmad Mutvalli

Partner

Membership Number:181329



Place: Ahmedabad

Date: 11th September,2025