ICE MAKE
Trusted Cooling Partner

10th September, 2026

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra –Kurla Complex,
Bandra (E), Mumbai – 400 051

Symbol:-ICEMAKE

Dear Sir / Madam

Sub: Submission of certificate from Statutory Auditors in terms of Regulation 169(5) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations").

Pursuant to Regulation 169(5) of the SEBI ICDR Regulations, please find enclosed herewith the certificate issued by M/s. Umesh Shah & Associates, Chartered Accountants (Firm's Registration No: 114563W), Statutory Auditors of the Company, certifying that Ice Make Refrigeration Limited (the issuer) is in compliance with Regulation 169(4) of ICDR Regulations and the relevant documents thereof are maintained by the issuer as on the date of the certificate.

You are requested to take note of the same and disseminate this communication.

Thanking you,

Yours faithfully
For **Ice Make Refrigeration Limited**

Desai Mandar B
Digitally signed by Desai Mandar B
Date: 2026.09.10 16:40:27 +05'30'

Mandar Desai
Company Secretary and Compliance Officer

ICE MAKE REFRIGERATION LIMITED
AN ISO 9001 : 2015, ISO 14001 : 2015 & ISO 45001 : 2018 CERTIFIED COMPANY
Commercial & Industrial Refrigeration Equipment Manufacturer

Registered Office / Mailing Address:
B/1, Ground Floor, Vasupujya Chambers, Nr. Income Tax Cross Road, Ashram Road, Ahmedabad-380 014, Gujarat - India. +91-79-27540630
Corporate Office / Plant Address:
226-227, Dantali Industrial Estate, Gota - Vadsar Road, Nr. Ahmedabad City. At : Dantali, Ta. : Kalol, Dist. : Gandhinagar - 382721, Gujarat - India.
+91 9879107881 / 884 info@icemakeindia.com www.icemakeindia.com
C.I.NO : L29220GJ2009PLC056482

UMESH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

CA INDIA

To,
Manager - Listing Compliance
National Stock Exchange of India Limited
'Exchange Plaza'. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

Dear Sir/Madam,

Sub: Application for listing of 23,67,573 equity shares ("Equity Shares") allotted by Ice Make Refrigeration Limited ("Company" or "Issuer") on preferential basis in terms of Chapter V of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI (ICDR) Regulations, 2018").

Ref.: 'In principle' approval granted by the National Stock Exchange of India Limited vide Ref. NSE/LIST/56521 dated August 27, 2026 under Regulation 28(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations")

We, M/s. **Umesh Shah & Associates**, have verified the relevant records and documents of the Issuer with respect to the captioned preferential allotment and certify the following:

1) The Issuer has realized the Application/ Allotment Money aggregating to INR 190,00,01,010/- from the allottees (i.e., Galilei Holdings Co. Ltd. (formerly known as Galilei Co. Ltd) on **September 10, 2026**, Bhumi Jayeshkumar Patel on **September 07, 2026** and Shweta Samir Patel on **September 07, 2026** against the allotment of 23,67,573 Equity Shares made on **September 10, 2026** and there is no circulation of funds or mere passing of book entries in this regard.

2) Consideration for 23,67,573 Equity Shares, paid in cash, has been received from the respective allottee's bank account and the relevant documents thereof are maintained by the Issuer as on **September 10, 2026**

For Umesh Shah & Associates
Chartered Accountants
(FRN: 114563W)

UMESH SHAH & ASSOCIATES
AHMEDABAD
CHARTERED ACCOUNTANTS

CA UMESH SHAH
(Partner)
Membership No. 048415

September 10, 2026
UDIN: 26048415HBTNMK5714
Place: Ahmedabad

7-8, 4th Floor, Sneh Shrusti Complex, Sambhav Printing Press Lane, Near. Judges Bunglows, Bodakdev, Ahmedabad - 380 015.
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