



Annexure II

To,
The Board of Directors,
Mouldcraft (India) Pvt Ltd
153/1, Nirankari Colony, Delhi-110 009

We, the statutory auditors of Mouldcraft (India) Pvt Ltd, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 12 of the Draft Scheme of Amalgamation of Scheme of Amalgamation of Mouldcraft (India) Pvt Ltd, Maksad Infracon Pvt Ltd, Saptrishi Finance Pvt Ltd And Trimurti Petrochemicals And Allied Services Pvt Ltd with Fortune Industrial Resources Ltd; in terms of the provisions of section(s) 230 & 232 of the Companies Act, 1956/ Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013.

This Certificate is issued at the request of the Mouldcraft (India) Pvt Ltd pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Metropolitan Stock Exchange of India Limited and any other Statutory Authorities. This Certificate should not be used for any other purpose without our prior written consent.

For Jain Narang & Co.
Chartered Accountants
Firm Registration No. 028054N



(S. K. Jain)
(Partner):
Membership Number: 09554
UDIN: 24099554BKFDAR6448

Place: DELHI
Date: 26/06/2024



Annexure II

To,
The Board of Directors,
Maksad Infracon Private Limited
127, Nirankari Colony,
Delhi-110009

We, the statutory auditors of M/s Maksad Infracon Pvt Ltd, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 12 of the Draft Scheme of Amalgamation of Scheme of Amalgamation of Mouldcraft (India) Pvt Ltd, Maksad Infracon Pvt Ltd, Saptrishi Finance Pvt Ltd And Trimurti Petrochemicals And Allied Services Pvt Ltd with Fortune Industrial Resources Ltd; in terms of the provisions of section(s) 230 & 232 of the Companies Act, 1956/ Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013.

This Certificate is issued at the request of the Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Metropolitan Stock Exchange of India Limited and any other Statutory Authorities. This Certificate should not be used for any other purpose without our prior written consent.

For Jain Narang & Co.
Chartered Accountants
Firm Registration No.: 028034N

(S.K. Jain)
(Partner):
Membership Number: 09954
UDIN: 24099554BKFDAQ5744
Place: DELHI
Date: 26/06/2024



KAMAL AND CO.

CHARTERED ACCOUNTANTS

1372, KASHMERE GATE, DELHI-110006.

Email: kamalg59@rediffmail.com Ph- No-9810289546

To,
The Board of Directors,
Saptrishi Finance Pvt Ltd
25, Bazar Lane Bengali Market,
New Delhi- 110001

We, the statutory auditors of Saptrishi Finance Private Limited, (hereinafter referred to as “the Company”), have examined the proposed accounting treatment specified in clause 12 of the Draft Scheme of Amalgamation of Scheme of Amalgamation of Mouldcraft (India) Pvt Ltd, Maksad Infracon Pvt Ltd, Saptrishi Finance Pvt Ltd And Trimurti Petrochemicals and Allied Services Pvt Ltd with Fortune Industrial Resources Ltd; in terms of the provisions of section(s) 230 & 232 of the Companies Act, 1956/ Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013.

This Certificate is issued at the request of the Saptrishi Finance Private Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Metropolitan Stock Exchange of India Limited and any other Statutory Authorities. This Certificate should not be used for any other purpose without our prior written consent.

For Kamal & Co.
Chartered Accountants
Firm Registration No.: 001033N

(Ca Naveen Choudhary)

Partner

Membership Number: 083596

Place: Delhi

Date: 27-06-2024

UDIN: 24083596BKFTTX8884

Annexure II

To,
The Board of Directors,
Trimurti Petrochemicals and Allied Services Pvt Ltd.
G-22/351, Ground Floor, Sector-7, Rohini, Delhi-110085

We, the statutory auditors of M/s Trimurti Petrochemicals And Allied Services Pvt Ltd, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 12 of the Draft Scheme of Amalgamation of Scheme of Amalgamation of Mouldcraft (India) Pvt Ltd, Maksad Infracon Pvt Ltd, Saptrishi Finance Pvt Ltd And Trimurti Petrochemicals And Allied Services Pvt Ltd with Fortune Industrial Resources Ltd; in terms of the provisions of section(s) 230 & 232 of the Companies Act, 1956/ Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013.

This Certificate is issued at the request of the Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Metropolitan Stock Exchange of India Limited and any other Statutory Authorities. This Certificate should not be used for any other purpose without our prior written consent.

FOR MAPSS AND COMPANY
Chartered Accountants
Firm Registration No.: 012796C



CA Praveen verma
Partner
Membership Number: 079140
UDIN: 24079140BKAACK9128

Place: Ghaziabad
Date: 28.06.2024



SGR & ASSOCIATES LLP

Chartered Accountants

Regd. Off.: B-307, Manav Apartments, Sector-9, Rohini, New Delhi-110085

Statutory Auditor's Certificate

Annexure II

To,
The Board of Directors,
Fortune Industrial Resources Limited
25, Bazar Lane, Bengali Market, Central Delhi,
New Delhi-110001.

Date: 28-06-2024

We, the statutory auditors of Fortune Industrial Resources Limited, (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 12 of the Draft Scheme of Amalgamation of Scheme of Amalgamation of Mouldcraft (India) Pvt Ltd, Maksad Infracon Pvt Ltd, Saptrishi Finance Pvt Ltd And Trimurti Petrochemicals And Allied Services Pvt Ltd with Fortune Industrial Resources Ltd; in terms of the provisions of section(s) 230 & 232 of the Companies Act, 1956/ Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013.

This Certificate is issued at the request of the Fortune Industrial Resources Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Metropolitan Stock Exchange of India Limited and any other Statutory Authorities. This Certificate should not be used for any other purpose without our prior written consent.

For SGR & Associates LLP
(Chartered Accountants)

FRN: 022767N

Sanjeev Kumar

(Partner)

Mr No: 507365

UDIN: 24507365BKDBNW8864

B.Off.: 1703-A, 17th Floor, BW-58, Logix Office Tower, Logix Mall, Near Noida City Center Metro Station,
Sector-32, Noida, UP-201301

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