



# SGR & ASSOCIATES LLP

Chartered Accountants

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

## Auditor's Certificate

To,  
**Metropolitan Stock Exchange of India Limited (MSE)**  
Building A, Unit 205A, 2nd Floor,  
Piramal Agastya Corporate Park, L.B.S Road,  
Kurla West, Mumbai - 400 070

Dear Sirs,

We, the statutory auditors of **Fortune Industrial Resources Ltd** (hereinafter referred to as “the Company”), have examined the Draft 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. and their respective Shareholders and Creditors (the Draft Scheme) in terms of the provisions of Sections 230-232 of the Companies Act, 2013 and the accounting treatment as provided in the said Scheme at Para 12.

In this regard we hereby clarify and certify that Ind AS-103: Business Combination” is applicable on the proposed amalgamation. In terms of Ind AS-103, the proposed Amalgamation will be accounted for under the Pooling of Interest Method of Accounting.

For SGR & Associates LLP,  
Chartered Accountants (FRN: 022767N)



Sanjeev Kumar  
Partner

M. No.: 507365

UDIN: 25507365BMJANP3149

Date: 02/07/2025

Place: New Delhi