



**MUKESH AGGARWAL & CO.**  
**CHARTERED ACCOUNTANTS**

102-103, IJS Palace, X-320, Delhi Gate Bazar,  
Asaf Ali Road, New Delhi- 110002  
Tel : 011- 43028025

The Board of Directors  
*Amrit Agro Industries Limited*  
CM-28, 1st Floor, Gagan Enclave,  
Amrit Nagar, G.T. Road,  
Ghaziabad-201 009 (U.P.)

We, the Statutory Auditors of Amrit Agro Industries Limited (the "Company") have examined the proposed accounting treatment specified in Clause 7 of Part D of the draft Scheme of Amalgamation of M/s. Amrit Agro Industries Limited ("Transferor Company") with M/s. Amrit Corp. Limited ("Transferee Company") and their respective shareholders (hereinafter referred to as 'the Scheme') in terms of the provisions of section(s) 230 & 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards prescribed u/s 133 of the Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the 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 Scheme complies with the applicable Accounting Standards as specified u/s 133 of the Companies Act, 2013 and Other Generally Accepted Accounting Principles in India. 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 Notes 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, in our opinion, the accounting treatment specified in Clause 7 of Part D in the aforesaid draft Scheme of Amalgamation is in compliance with Indian Accounting Standards (Ind - AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) rules, 2014 and Other Generally Accepted Accounting Principles in India.



This Certificate is issued at the request of M/s. Amrit Agro Industries Limited pursuant to the requirements of filing of Scheme of Amalgamation before National Company Law Tribunal, Allahabad Bench, Allahabad.

For Mukesh Aggarwal & Co.  
Chartered Accountants  
Firm's Registration Number : 011393N

Place : New Delhi  
Dated: September 18, 2023



*Rishi Mittal*  
(Rishi Mittal)  
Partner  
M.No. 521860



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The Board of Directors  
*Amrit Corp. Limited.*  
CM-28, 1st Floor, Gagan Enclave,  
Amrit Nagar, G.T. Road,  
Ghaziabad-201 009 (U.P.)

We, the Statutory Auditors of Amrit Corp. Ltd. (the "Company") have examined the proposed accounting treatment specified in Clause 7 of Part D of the draft Scheme of Amalgamation of M/s. Amrit Agro Industries Limited ("Transferor Company") with M/s. Amrit Corp. Limited ("Transferee Company") and their respective shareholders (hereinafter referred to as 'the Scheme') in terms of the provisions of section(s) 230 & 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards prescribed u/s 133 of the Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the 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 Scheme complies with the applicable Accounting Standards as specified u/s 133 of the Companies Act, 2013 and Other Generally Accepted Accounting Principles in India. 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 Notes 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, in our opinion, the accounting treatment specified in Clause 7 of Part D in the aforesaid Scheme of Amalgamation is in compliance with Indian Accounting Standards (Ind -AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) rules, 2014 and Other Generally Accepted Accounting Principles in India.



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For Mukesh Aggarwal & Co.  
Chartered Accountants  
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Place : New Delhi  
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*Rishi Mittal*  
(Rishi Mittal)  
Partner  
M.No. 521860

UDIN: 23521860 B4XSAV5888