


MAHARAJA COOKERS PRIVATE LIMITED

# DIRECTOR'S REPORT

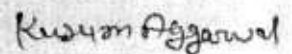
FY-2022-23

For Maharaja Cookers Pvt. Ltd.



Director

For Maharaja Cookers Pvt. Ltd.



Director

KH.NO.53/27 GT KARNAL ROAD VILLAGE ALIPUR, NEAR ALIPUR POLICE STATION, NEW DELHI-110036

# MAHARAJA COOKERS PRIVATE LIMITED

KH.NO.53/27 GT KARNAL ROAD VILLAGE ALIPUR,  
NEAR ALIPUR POLICE STATION DELHI-110036  
CIN: U28997DL2006PTC146383

Email id: maharajanspeedex@gmail.com, Ph. No.: 9811025877

## NOTICE

NOTICE IS HEREBY GIVEN THAT 16<sup>TH</sup> ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF MAHARAJA COOKERS PRIVATE LIMITED WILL BE HELD ON 30<sup>TH</sup> SEPTMBER, 2023 12.30 P.M. AT ITS REGISTERED OFFICE KH.NO. 53/27 GT KARNAL ROAD VILLAGE ALIPUR NEAR ALIPUR POLICE STATION DELHI-110036.

• **ORDINARY BUSINESS:**

**Item No. 1 - Adoption of Financial Statement:**


To consider and adopt the audited financial statements (including the consolidated financial statements) of the Company for the financial year ended March 31, 2023 and the reports of the Board of Directors ('the Board') and auditors thereon.

• **INSPECTION OF DOCUMENTS:**

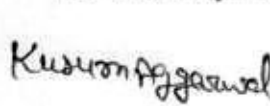

Copies of Memorandum and Articles of Association shall be open for inspection at the Registered Office of the Company on all working days during the business hours.

Dated: 25.08.2023  
Place: Delhi

**By order of the Board of Directors  
For Maharaja Cookers Pvt. Ltd.**



For Maharaja Cookers Pvt. Ltd.

   
Director

**RAKESH KUMAR AGGARWAL** Director  
Director  
DIN: 00437999  
B-120 FIRST FLOOR, PHASE-1  
ASHOK VIHAR DELHI 110052

> **NOTES:**

1. Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the Company.
2. Proxy form duly filed up and executed must be received at the Registered Office of the Company not less than 48 hours before the time fixed for the meeting.
3. Members desiring any further information on the business to be transacted at the meeting should write to the Company at least 8 hours before the date of the meeting so as to enable the management to keep the information, as far as possible, ready at the meeting.
4. Members are requested to bring their copy of the Annual Report with them at the Annual General Meeting.

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## DIRECTORS' REPORT

### THE MEMBERS OF SWAKSHI TEXTILES PRIVATE LIMITED

Your Directors are pleased to present their 16<sup>th</sup> Annual Report on the business and operations of your Company together with the Audited Financial Statements for the year ended March 31, 2023.

#### 1. STATE OF AFFAIRS – SNAPSHOT OF FINANCIAL RESULTS

The financial results of the Company for the Accounting period ended March 31, 2023 are presented below:

#### Financial Results:

Particulars	Current Year	Previous Year (in ₹)
Gross Revenue	64,72,80,850.00	4,26,15,0797.00
Other Income	4,39,407.00	2,85,697.00
<b>Total Revenue(A)</b>	<b>64,77,20,257.00</b>	<b>42,64,36,494.00</b>
Expenses	63,15,62,167.00	41,53,45,454.00
Finance Cost	51,57,149.00	31,97,530.00
<b>Total Expenses(B)</b>	<b>63,67,19,316.00</b>	<b>41,85,42,984.00</b>
<b>Profit/Loss Before Tax</b>	<b>1,10,00,941.00</b>	<b>78,93,510.00</b>
Less: Current Tax Expense	27,83,709.00	21,15,183.00
Deferred Tax	30,527.00	-34,670
<b>Profit /Loss After Tax</b>	<b>81,86,705.00</b>	<b>58,12,997.00</b>

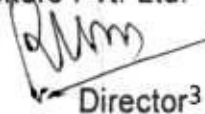
#### 2. Brief Description of the Company's Working During the Year/ State of Company's Affairs

(a) The company has received revenue of ₹64,77,20,257.00/- in the current year. However, the company has earned a profit of ₹ 81,86,705.00/- in the current year.

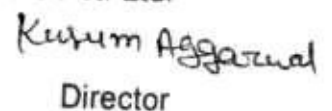
Your directors are trying their level best to increase profitability in the company and are expected to make more profits in the near future.

(b) The Company is engaged in the business of Manufacture of pressure cookers and other small hand operated kitchen appliances used in preparation, conditioning or serving of food.

For Maharaja Cookers Pvt. Ltd.

  
Director<sup>3</sup>

For Maharaja Cookers Pvt. Ltd.

  
Director

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## 3. CAPITAL & RESERVES

Your Company's Authorized Share Capital is ₹5, 00, 000/-

Your Company's paid up Share Capital remained unchanged at ₹ 1, 00, 000/-

The Reserves of the Company stood at ₹ 1,94,80,036 as on 31st March, 2023 as against ₹1,12,93,331 as on 31st March, 2022.

## 4. TRANSFER TO RESERVE:

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the year under review.

## 5. DIVIDEND

Your Directors have not declared any dividend for the year.

## 6. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

There has been no change in the business of the Company during the financial year ended 31st March, 2023.

## 7. SUBSIDIARIES, JOINT VENTURES, AND ASSOCIATE COMPANIES

Your Company does not have any Subsidiary Company.

## 8. ANNUAL RETURN

The Company doesn't having any website. Therefore, no need to of publication of Annual Return.

## 9. MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

## 10. DIRECTORS

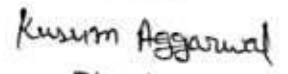
There has been no change in directors during the year under review.

For Maharaja Cookers Pvt Ltd.

  
Director

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For Maharaja Cookers Pvt. Ltd.

  
Director

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## 11. NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the financial year under review, Six meetings of Board of Directors of the Company were held as under:

S. No	Date of Board Meeting	Directors present in the Board Meeting
1.	01.04.2022	4/4
2.	22.06.2022	4/4
3.	25.08.2022	4/4
4.	01.11.2022	4/4
5.	23.01.2023	4/4
6.	31.03.2023	4/4

The details of attendance of each Director at Board Meetings are as follows:

S. No	Name of the Director	No. of Meetings held	No. of Meetings attended
1.	RAKESH KUMAR AGGARWAL	6	6
2.	KUSUM AGGARWAL	6	6
3.	ROHIT GARG	6	6
4.	AKASH AGGARWAL	6	6

## 12. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

The Board of Directors of the Company comprised of the following Directors as on March 31<sup>st</sup>, 2023:

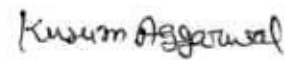
S.No.	Name of Directors	DIN	Date of Appointment
1.	Rakesh Kumar Aggarwal	00437999	15/02/2006
2.	Kusum Aggarwal	00438059	15/02/2006
3.	Rohit Garg	01558657	07/08/2019
4.	Akash Aggarwal	08546305	07/08/2019

S.No.	Name of Directors	DIN	Date of Appointment
1.	Rakesh Kumar Aggarwal	Managing director	15/02/2006
2.	Rohit Garg	CFO	07/08/2019
3.	Akash Aggarwal	CEO	07/08/2019

For Maharaja Cookers Pvt. Ltd.<sup>5</sup>

 Director

For Maharaja Cookers Pvt. Ltd.

  
Director

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## 13. DECLARATION BY INDEPENDENT DIRECTORS:

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

## 14. STATEMENT ON OPINION OF BOARD OF DIRECTORS WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE OF INDEPENDENT DIRECTORS APPOINTED DURING THE FINANCIAL YEAR 2022-23:

The provisions of Section 149 of the Companies Act, 2013 with respect to appointment of Independent Directors are not applicable to your Company. Therefore, the disclosure requirement of opinion of the Board of Directors with regards to integrity, expertise and experience of Independent Directors, is not applicable to the Company.

## 15. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:

The Company was not required to constitute a Nomination and Remuneration Committee under section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under section 178(5) of the Companies Act, 2013.

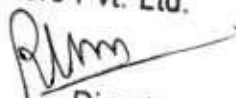
## 16. DISCLOSURE OF RELATED PARTY TRANSACTIONS

The particulars of contracts or arrangements with related parties referred to in sub section (1) of section 188 entered by the Company during the financial year ended 31st March, 2023 is annexed hereto as Annexure I in prescribed Form AOC-2 and forms part of this report.

## 17. STATUTORY AUDITORS AND THEIR REPORT

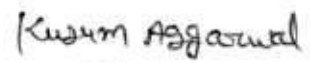
The Audit Report on the Annual Statement of Accounts for the Financial Year 2022-23 is attached. There are no audit observations which require comment.

For Maharaja Cookers Pvt. Ltd.

  
Director

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For Maharaja Cookers Pvt. Ltd.

  
Director

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## 18. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

## 19. BOARD'S COMMENT ON THE AUDITORS' REPORT:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

There was no qualification, reservation or adverse remark or disclaimer made by the auditor in his report for the financial year 2022-23.

## 20. COMPLAINT OF SECRETARIAL STANDARDS

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

## 21. SECRETARIAL AUDIT REPORT:

As per section 204 of the Companies Act, 2013 and the rules there under, Secretarial Audit is not applicable on the Company.

## 22. CONSOLIDATED FINANCIAL STATEMENTS

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the F. Y. 2022-23.

## 23. PUBLIC DEPOSITS

The Company has neither invited nor accepted any Deposits from the public in the year under review.

For Maharaja Cookers Pvt. Ltd.

  
Director

For Maharaja Cookers Pvt. Ltd.

  
Director

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## 24. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

## 25. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

## 26. PARTICULARS OF LOAN GIVEN, GUARANTEES GIVEN OR INVESTMENTS MADE

The Company has not given any loans or guarantees or made investments in Shares/Securities requiring reporting during the Financial Year 2022-23. Therefore there is no need to comply provisions of section 186 of Companies Act, 2013.

## 27. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM, IF ANY,

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

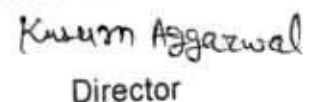
## 28. ESTABLISHMENT OF CSR POLICY AND RELATED DISCLOSURE / COMPLIANCES

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, and hence CSR is not applicable to the Company.

For Maharaja Cookers Pvt. Ltd.

  
Director

For Maharaja Cookers Pvt. Ltd.

  
Director

# MAHARAJA COOKERS PRIVATE LIMITED

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## 29. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

a. The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

b. Foreign Exchange earnings and Outgo:

Earnings	NIL
Outgo	NIL

## 30. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

There has been no significant /material order passed by Regulators/Tribunals/Courts impacting the going concern status and future operations.

## 31. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT 2013

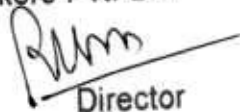
The Company has constituted committee under the sexual harassment of women at workplace (prevention, prohibition and Redressal) Act, 2013 and However, company has complied with the provisions of the same

## 32. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

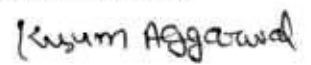
During the Financial Year 2022-23, there was no application made and proceeding initiated /pending under the Insolvency and Bankruptcy Code, 2016, by any Financial and/or Operational Creditors against your Company.

As on the date of this report, there is no application or proceeding pending against your company under the Insolvency and Bankruptcy Code, 2016.

For Maharaja Cookers Pvt. Ltd.

  
Director

For Maharaja Cookers Pvt. Ltd.

  
Director

# MAHARAJA COOKERS PRIVATE LIMITED

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### 33. THE DETAILS OF DIFFERENCE BETWEEN THE AMOUNT OF VALUATION AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE AT THE TIME OF TAKING A LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

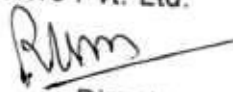
During the Financial Year 2022-23, the Company has not made any settlement with its Bankers from which it has accepted any term loan.

### 34. DIRECTORS' RESPOSIBILITY STATEMENT

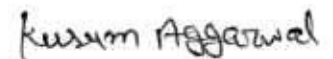
Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- a) In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of Affairs of the Company as at March 31, 2023 and of the profit of the Company for the year ended on that date.
- c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) The Directors have prepared the annual accounts on a 'going concern' basis.
- e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

For Maharaja Cookers Pvt. Ltd.

  
Director

For Maharaja Cookers Pvt. Ltd.

  
Director

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## 35. ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**For and on behalf of the Board of Directors  
MAHARAJA COOKERS PRIVATE LIMITED**

For Maharaja Cookers Pvt. Ltd.

  
Director

**RAKESH KUMAR AGGARWAL**  
Director  
DIN: 00437999  
B-120 FIRST FLOOR, PHASE-1  
ASHOK VIHAR DELHI 110052

For Maharaja Cookers Pvt. Ltd.

  
Director

**KUSUM AGGARWAL**  
Director  
DIN: 00438059  
B-120 FIRST FLOOR, PHASE-1  
ASHOK VIHAR DELHI 110052

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Annexure-I

Form No. AOC - 2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

- Details of Contracts or arrangements or transactions not at arm's length basis: NIL
- Details of contracts or arrangements or transactions at arm's length basis:

Name(s) of the related party & nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any: (in ₹)	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
Rakesh Aggarwal HUF (Director's HUF)	Interest	Not Specified	9,61,237.00	Not Required	Nil
Kusum Aggarwal (Director)	Interest	Not Specified	6,510.00	Not Required	Nil
Akash Aggarwal (Director)	Interest	Not Specified	39,813.00	Not Required	Nil
Rohit Garg (Director)	Interest	Not Specified	23,56,114.00	Not Required	Nil
Versha Aggarwal (Director's Relative)	Salary	Not Specified	39,148.00	Not Required	Nil
Rohit Garg HUF (Director's HUF)	Interest	Not Specified	59,959.00	Not Required	Nil
Dewdroop Botteles P. Ltd. (Common Directors)	Purchase	Not Specified	21,07,55,964.00	Not Required	Nil

For and on behalf of the Board of Directors  
MAHARAJA COOKERS PRIVATE LIMITED

For Maharaja Cookers Pvt. Ltd.

Rakesh Kumar Aggarwal  
Director  
DIN: 00437999  
B-120 First Floor, Phase-1  
Ashok Vihar Delhi 110052

*RKM*  
Director

For Maharaja Cookers Pvt. Ltd.

Kusum Aggarwal  
Director  
DIN: 00438059  
B-120 First Floor, Phase-1  
Ashok Vihar Delhi 110052

*Kusum Aggarwal*  
Director

Date: 25.08.2023

Place: New Delhi



# APV & ASSOCIATES

Chartered Accountants

904, GOPAL HEIGHTS, NETAJI SUBHASH PLACE

PITAMPURA, NEW DELHI-110034

Tel: 47451111, 9811020195

## INDEPENDENT AUDITOR'S REPORT

To the Members of **MAHARAJA COOKERS PRIVATE LIMITED**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of MAHARAJA COOKERS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profit statement for the year ended on that date.

### **Basis for Opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





# APV & ASSOCIATES

Chartered Accountants

904, GOPAL HEIGHTS, NETAJI SUBHASH PLACE

PITAMPURA, NEW DELHI-110034

Tel: 47451111, 9811020195

## Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

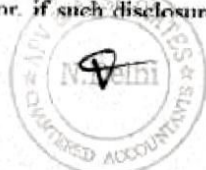
The board of directors are also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our





# APV & ASSOCIATES

Chartered Accountants

904, GOPAL HEIGHTS, NETAJI SUBHASH PLACE

PITAMPURA, NEW DELHI-110034

Tel: 47451111, 9811020195

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) To evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2023, and its profit, and its cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by section 143 (3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;





# APV & ASSOCIATES

Chartered Accountants

904, GOPAL HEIGHTS, NETAJI SUBHASH PLACE  
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- (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, and Statement of Profit and Loss & Cash Flow Statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, except Accounting Standard 15- Employee benefits, not complied with respect to valuation of long term employee benefits, which has been valued other than by applying projected unit credit method.
- (e) On the basis of written representations received from the directors as on March 31, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position;
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.





# APV & ASSOCIATES

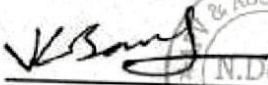
Chartered Accountants

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PITAMPURA, NEW DELHI-110034

Tel: 47451111, 9811020195

- b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- c) Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", hence clause not applicable.

For APV & ASSOCIATES  
Chartered Accountants  
ICAI FRN: 0123143W

  
CA Vikesh Bansal  
Partner

M.No: 096225  
Place: New Delhi  
Date: 25/08/2023

UDIN: 23096225BGWWK3103



# APV & ASSOCIATES

## Chartered Accountants

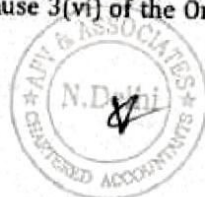
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PITAMPURA, NEW DELHI-110034

Tel: 47451111, 9811020195

### **ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT**

The Annexure "A" referred to in Clause 1 of "Report on Other Legal and Regulatory Requirements" Paragraph of the Independent Auditor's Report of even date to the members of MAHARAJA COOKERS PRIVATE LIMITED on the financial statements as of and for the year ended March 31, 2023.

- (i)(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Plant and Equipment & Intangible assets.
- (b) Fixed assets have been physically verified by the management during the year and no material discrepancies were identified on such verification.
- (c) As per the information and explanations provided to us, the company does not have any immovable property in the name of the company.
- (d) As per the information and explanations provided to us, the company has not revalued any of its Property, Plant and Equipment or Intangible assets during the year, hence this clause is not applicable on the company.
- (e) As per the Information and explanations provided to us, no proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988, hence not commented upon.
- (ii)(a) As per the Information provided to us, the Company has carried out physical verification of inventories at regular interval during the period covered by the report. The procedures adopted for such physical verification is adequate commensurate with the nature and size of the company and no material discrepancies were observed during physical verification of inventories.
- (ii)(b) During the year, the company has not been sanctioned any working capital limits in excess of Rs. 5 Crores, hence this clause is not applicable on the company.
- (iii) According to the information and explanations given to us, the Company has not granted loans, secured or unsecured to any companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of para 3(iii) (a) to (f) of the order are not applicable to the company and hence not commented upon.
- (iv) According to the information and explanation given to us and on the basis of examination of books of account, we report that the provision under section 185 & 186 of Companies Act 2013, as amended from time to time are been complied.
- (v) The Company has not accepted any deposits from the public as enunciated under section 73 to 76 of the Companies Act, 2013 and the relevant rules there under. The Company Law Board, National Company Law Tribunal, Reserve Bank of India, Court or any other Tribunal has not passed any order against the company during the period covered by the report.
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 read with The Companies (Cost Accounting Records) Rules, 2013 as made applicable w.e.f 01.04.2014 in respect of company's business activity. Therefore, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company and hence not commented upon.





# APV & ASSOCIATES

Chartered Accountants

904, GOPAL HEIGHTS, NETAJI SUBHASH PLACE  
PITAMPURA, NEW DELHI-110034

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- outstanding, at the year end, for a period of more than six months from the date they became payable.
- (vii)(b) According to the information and explanations given to us, there are no dues of income tax, service tax, Legal disputed cases and cess which have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.
- (ix)(a) Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the Company has not defaulted in repayment of dues to financial institutions or banks as at March 31, 2023.
- (ix)(b) Since the company has not defaulted in payments to bank or financials institution, hence clause (b) is not applicable upon us.
- (ix)(c) As per the information provided to us, there are no fresh term loans taken by the company during the year, hence this clause has not been commented upon by us.
- (ix)(d) As per the information provided to us, short term funds have not been utilised for long term purpose.
- (ix)(e) Since the company does not have any subsidiaries or joint venture, hence clause (e) and (f) is not applicable and not commented upon by us.
- (x)(a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and loans. Accordingly, the provisions of clause (x)(a) of the order are not applicable to the company and hence not commented upon. s
- (x)(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of preferential allotment or private placement of shares or convertible debentures. Accordingly, the provisions of clause (x)(b) of the order are not applicable to the company and hence not commented upon.
- (xi) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given by the management, we report that no fraud on or by the Company has been noticed or reported during the year. Accordingly, the provisions of clause (xi)(a) to (xi)(c) of the order are not applicable to the company and hence not commented upon.
- (xii) Based upon the audit procedures performed and the information and explanations given by the management, the provisions of section 197 read with Schedule V to the Companies Act, 2013 not applicable hence not provided.
- (xiii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xiii) of the Order are not applicable to the Company.
- (xiv) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.





# APV & ASSOCIATES

## Chartered Accountants

904, GOPAL HEIGHTS, NETAJI SUBHASH PLACE  
PITAMPURA, NEW DELHI-110034

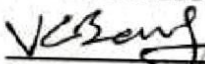
Tel: 47451111, 9811020195

- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into non-cash transactions with directors during the year. And hence, the provisions of Sec 192 of the Companies Act, 2013 are not applicable upon the company.
- (xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
- (xvii) The company has not incurred any cash losses in the current and immediately preceding financial years, and accordingly the provisions of clause 3(xvii) of the order are not applicable to the company and hence not commented upon.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the order is not applicable to the company.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the board of directors and management, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all the liabilities falling due within a period of one year from the balance sheet due date, will get discharged by the company as and when they fall due.
- (xx) According to the information and explanations given to us, the company does not fulfil the criteria as specified under Sec 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under Clause (xx) of the order is not applicable to the company.
- (xxi) The reporting clause (xxi) is not applicable in respect of audit of standalone financial statements of the company. Accordingly no comment has been included in respect of said clause under this report.

For APV & ASSOCIATES

Chartered Accountants

ICAI FRN: 0123143W



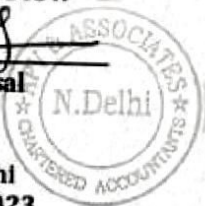
CA Vikesh Bansal

Partner

M.No: 096225

Place: New Delhi

Date: 25/08/2023



UDIN: 23096225BGWWK3103

**Maharaja Cookers Pvt. Ltd.**  
**KH No. 53/27, G.T. Karnal Road, Village Alipur New Delhi-110036**  
**CIN:U28997DL2006PTC146383**  
**Cash Flow Statement For The Year Ended March 31, 2023**

Particulars	For The Period Ended on March 31, 2023	For The Period Ended on March 31, 2022
<b>A Cash Flow From / (Used) in Operating Activities</b>		
Net Profit / (Loss) before tax		
Adjustment For :	1,10,009.41	78,935.10
Depreciation		
Appropriation from/Transfer to Reserve	21,278.10	8,603.41
Interest Paid	-	-
Interest Received	51,525.09	31,735.42
Operating Profit before working Capital Changes		
<u>Working Capital Adjustments</u>	<u>1,82,812.60</u>	<u>1,19,273.93</u>
<u>(Increase) / Decrease in Current Assets</u>		
Increase in Inventory	71,558.44	
(Increase)/Decrease in Trade Receivable	(1,68,090.06)	(3,08,693.34)
Increase In Short Term Loans & Advances	-	(2,26,604.04)
Increase in other current Assets	15,502.10	-
<u>Increase / (Decrease) in Trade Payables &amp; Other C/Liabilities</u>	<u>(81,029.52)</u>	<u>(21,175.21)</u>
Increase in Short Term Borrowings		
Increase/Decrease in Trade Payable	1,17,932.70	(6,867.21)
Increase/Decrease in Other Current Liability	(1,51,531.16)	3,47,105.92
Increase/Decrease in Provisions	6,685.26	(7,224.79)
Cash used in operations	(32,489.46)	14,939.34
Income Tax Paid	69,293.62	(89,245.40)
<b>Net Cash from/(used) in Operating Activities</b>	<b>27,837.09</b>	<b>21,151.83</b>
	<b>41,456.53</b>	<b>(1,10,397.23)</b>
<b>B Cash Flow From / (Used) In Investing Activities</b>		
Purchase/Sale of Fixed Assets		
Loan given	(1,69,935.02)	(17,124.96)
Interest Received	-	(7,500.00)
<b>Net Cash From / (Used) in Investing Activities</b>	<b>(1,69,935.02)</b>	<b>(24,624.96)</b>
<b>C Cash Flow From / (used) in Financing Activities</b>		
Increase in Share Capital		
Proceeds/ (Payment of) From loan fund-Long Term		
Proceeds from Issue of Capital	1,86,053.64	1,64,526.34
Financial Charges	(51,525.09)	(31,735.42)
<b>Net Cash From / (Used) in financing Activities</b>	<b>1,34,529</b>	<b>1,32,791.00</b>
Net Increase / (decrease) in cash and cash equiv.	6,050	(2,231)
Op. Cash and Cash equivalents as on 01/04/2022	6,290.28	8,521.54
<b>Cash and Cash equivalents as on 31/03/2023</b>	<b>12,340.35</b>	<b>6,290.28</b>
Cash and Cash equivalents as per Balance Sheet	12,340.35	6,290.28

For APV & Associates

Chartered Accountants

Firm Registration No. 0123143W

UDIN:- 23096225BGWWK3103

*VKBansal*  
 CA Vikesh Bansal

(Partner)

Membership No. 096225



For and on behalf of the Board of  
 Maharaja Cookers Pvt. Ltd.

*Rakesh Aggarwal*  
 Rakesh Aggarwal  
 Director  
 Din:00437999

*Kusum Aggarwal*  
 Kusum Aggarwal  
 Director  
 Din:00438059

*Rohit Gang*  
 Rohit Gang  
 CFO

*Akash Aggarwal*  
 Akash Aggarwal  
 CEO

Place: Delhi


Date: 25-08-2023

**MAHARAJA COOKERS PRIVATE LIMITED**  
**CIN : U28997DL2006PTC146383**  
**BALANCE SHEET AS AT 31/03/2023**

Particulars	Note No.	In Rs. Hundreds	
		as at 31/03/2023	as at 31/03/2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	2.1	1000.00	1000.00
Reserves and surplus	2.2	194800.36	112933.31
Money received against share warrants		-	-
Share application money pending allotment		195800.36	113933.31
<b>Non-current liabilities</b>			
Long-term borrowings	2.3	498480.67	312427.03
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
<b>Current liabilities</b>			
Short-term borrowings	2.4	498480.67	312427.03
Trade payables	2.5	292963.61	175030.91
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		545517.92	697049.08
Other current liabilities	2.6	60117.75	65694.01
Short-term provisions	2.7	27837.09	21151.83
		926436.37	958925.83
<b>TOTAL</b>		<b>1620717.40</b>	<b>1385286.17</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.8	178868.65	30114.96
Intangible assets	2.9	157.65	254.41
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments		179026.30	30369.37
Deferred tax assets (net)	3.0	-	-
Long-term loans and advances	3.1	2952.48	3257.75
Other non-current assets		9750.00	9750.00
		191728.78	43377.12
<b>Current assets</b>			
Current investments		-	-
Inventories	3.2	564481.61	636040.05
Trade receivables	3.3	779746.40	611656.34
Cash and cash equivalents	3.4	12340.35	6290.28
Short-term loans and advances	3.5	-	-
Other current assets		72420.28	87922.38
Accounting Policies and Notes on Accounts	1.0	1428988.63	1341909.05
<b>TOTAL</b>		<b>1620717.40</b>	<b>1385286.17</b>

In terms of our attached report of even date  
For APV & ASSOCIATES  
**CHARTERED ACCOUNTANTS**  
FRN : 0123143W

For MAHARAJA COOKERS PRIVATE LIMITED

*VK Bansal*  


VIKESH BANSAL

(PARTNER)  
M. NO.: 096225

UDIN: 23096225BGWWWK3103

Place: DELHI  
Date: 25.08.2023

*Rakesh Aggarwal*  
**RAKESH AGGARWAL**  
(DIRECTOR)

*Kusum Aggarwal*  
**KUSUM AGGARWAL**  
(DIRECTOR)

(DIN:00437999) (DIN: 00438059)

*Rohit Garg*  
**ROHIT GARG**  
(CFO)

*Akash Aggarwal*  
**AKASH AGGARWAL**  
(CEO)

**MAHARAJA COOKERS PRIVATE LIMITED**  
**CIN : U28997DL2006PTC146383**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2023**

In Rs Hundreds except earnings per share

Particulars	Note No.	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Revenue from operations		6472808.50	4261507.97
Other income	3.6	4394.07	2856.97
<b>Total Income</b>	3.7	<b>6477202.57</b>	<b>4264364.94</b>
<b>Expenses</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade	3.8	5816758.50	4274915.65
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	3.9	71558.44	(308693.33)
Employee benefits expense		-	-
Finance costs	4.0	75988.74	15412.40
Depreciation and amortization expense	4.1	51571.49	31975.30
Other expenses	4.2	21278.10	8603.41
<b>Total expenses</b>	4.3	<b>330037.90</b>	<b>163216.41</b>
		<b>6367193.16</b>	<b>4185429.84</b>
Profit before exceptional and extraordinary items and tax		110009.41	78935.10
Exceptional items		-	-
Profit before extraordinary items and tax		110009.41	78935.10
Extraordinary Items		-	-
Profit before tax		110009.41	78935.10
Tax expense:			
Current tax	4.4	27837.09	21151.83
Deferred tax		305.27	(346.70)
Profit/(loss) for the period from continuing operations		81867.05	58129.97
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		81867.05	58129.97
Earnings per equity share:			
Basic	4.5	818.67	581.30
Diluted		818.67	581.30

In terms of our attached report of even date  
For APV & ASSOCIATES  
**CHARTERED ACCOUNTANTS**  
FRN: 0123143W

For MAHARAJA COOKERS PRIVATE LIMITED

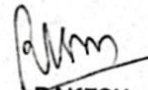
VIKESH BANSAL

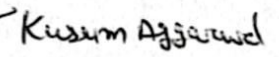
(PARTNER)  
M. NO.: 096225

UDIN: 23096225BGWWWK3103

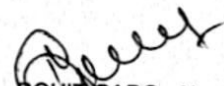
Place: DELHI  
Date: 25.08.2023

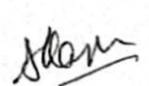


  
**RAKESH AGGARWAL**  
(DIRECTOR)

  
**KUSUM AGGARWAL**  
(DIRECTOR)

(DIN:00437999) (DIN: 00438059)

  
**ROHIT GARG**  
(CFO)

  
**AKASH AGGARWAL**  
(CEO)

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

**Note No. 2.1 Share Capital**

Particulars	In Rs. Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Authorised</b> 50000 (50000) Equity Shares of Rs.   Hundreds 10/- Par Value	5000.00	5000.00
<b>Issued</b> 10000 (10000) Equity Shares of Rs.   Hundreds 10/- Par Value	5000.00	5000.00
<b>Subscribed</b> 10000 (10000) Equity Shares of Rs.   Hundreds 10/- Par Value	1000.00	1000.00
<b>Paidup</b> 10000 (10000) Equity Shares of Rs.   Hundreds 10/- Par Value Fully Paidup	1000.00	1000.00
	1000.00	1000.00

**Note No. 2.2 Reserve and Surplus**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
Profit and Loss Opening	112933.31	54803.34
Amount Transferred From Statement of P&L	81867.05	58129.97
	194800.36	112933.31
	194800.36	112933.31

**Note No. 2.3 Long Term Borrowings**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Term Loan</b>		
<b>Banks</b>		
<b>Secured</b>		
<b>Rupee</b>		
MSME LOAN	0.00	31044.03
<b>Loan and Advances From Related Parties</b>		
<b>Unsecured</b>		
<b>Director</b>		
ROHIT GARG	421795.46	190930.50
AAKASH AGGARWAL	7186.41	0.00
Kusum Aggarwal	0.00	11454.50
<b>Other</b>		
Rakesh Aggarwal (HUF)	56157.04	73863.00
ROHIT GARG (HUF)	5135.00	5135.00
VERSHA AGGARWAL	8206.76	0.00
	498480.67	312427.03

**Note No. 2.4 Short Term Borrowings**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Loans repayable on demand</b>		
<b>Banks</b>		
<b>Secured</b>		
ICICI BANK A/C 5991	292963.61	0.00
KOTAK MAHINDRA BANK	0.00	175030.91



292963.61

175030.91

**Note No. 2.5 Trade Payables**

as at 31/03/2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
BONNY PRODUCTS PVT. LTD. UNIT-II Purchase	11547.20	0.00	0.00	0.00	0.00	11547.20
BRD Metals	0.00	0.00	346.00	0.00	0.00	346.00
Dew Drop Bottles Pvt. Ltd. ( Purchase )	165149.99	0.00	0.00	0.00	0.00	165149.99
LAXMI INTERNATIONAL	6668.98	0.00	0.00	0.00	0.00	6668.98
Lotus Sales Corporation - Bakoli	221115.02	0.00	0.00	0.00	0.00	221115.02
MODERN KITCHENWARE	0.00	0.00	301.06	0.00	0.00	301.06
Primor Overseas - Kundli	21494.75	0.00	0.00	0.00	0.00	21494.75
Printed Cartons (India)	1844.22	0.00	0.00	0.00	0.00	1844.22
S D Industries	27977.27	0.00	0.00	0.00	0.00	27977.27
Shree Shakti Enterprises Pvt. Ltd ( Purchase )	6623.29	0.00	0.00	0.00	0.00	6623.29
Silico Rubber Polymers	3164.03	0.00	0.00	0.00	0.00	3164.03
Sky Wonder Packaging	67.26	0.00	0.00	0.00	0.00	67.26
S.S. Packers	30790.42	0.00	0.00	0.00	0.00	30790.42
YNA Tradex	16050.60	0.00	0.00	0.00	0.00	16050.60
Sonal Roadlines	843.39	0.00	0.00	0.00	0.00	843.39
3S Graphics Solutions	1387.20	0.00	0.00	0.00	0.00	1387.20
Amogh Printers	623.58	0.00	0.00	0.00	0.00	623.58
Arihanta Enterprises	1005.79	0.00	0.00	0.00	0.00	1005.79
Devta Gensets Pvt Ltd	118.00	0.00	0.00	0.00	0.00	118.00



Deepansh	4360.00	0.00	0.00	0.00	0.00	4360.00
Eyellusion Art Studio	475.12	0.00	0.00	0.00	0.00	475.12
Flying Colour Graphics	1654.73	0.00	0.00	0.00	0.00	1654.73
JAK Softwares Pvt Ltd	3274.01	0.00	0.00	0.00	0.00	3274.01
Multitech Graphics Solutions	12816.00	0.00	0.00	0.00	0.00	12816.00
Plasmavac Pvt Ltd.	829.99	0.00	0.00	0.00	0.00	829.99
Radhu Enterprises	717.31	0.00	0.00	0.00	0.00	717.31
Rai Houseware	1717.31	0.00	0.00	0.00	0.00	1717.31
Texzone Information Services Pvt Ltd.	2137.00	0.00	0.00	0.00	0.00	2137.00
Zen Webnet LLP	418.40	0.00	0.00	0.00	0.00	418.40
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
AGGARWAL ELECTRIC COMPANY	87.32	0.00	0.00	0.00	0.00	87.32
AV CORPORATION	318.60	0.00	0.00	0.00	0.00	318.60
COUNTRY WIDE LOGISTICS INDIA	59.35	0.00	0.00	0.00	0.00	59.35
DOLPHIN LASER TECHNOLOGY	6372.00	0.00	0.00	0.00	0.00	6372.00
JAK SOFTWARE PVT LTD	302.00	0.00	0.00	0.00	0.00	302.00
NEW MANN TRANSPORT COMPANY	643.50	0.00	0.00	0.00	0.00	643.50
PLASNAVAC PVT LTD	71.75	0.00	0.00	0.00	0.00	71.75
SARVAR ASSOCIATES	57.00	0.00	0.00	0.00	0.00	57.00
SONAL ROADLINES	485.59	0.00	0.00	0.00	0.00	485.59
AKHIL ENTERPRISES	8080.59	0.00	0.00	0.00	0.00	8080.59
BINDAL CORPORATION	2358.72	0.00	0.00	0.00	0.00	2358.72
BRD METALS	0.00	346.00	0.00	0.00	0.00	346.00
DEW DROP BOTTOLS PVT LTD	137500.20	0.00	0.00	0.00	0.00	137500.20
GURDIAL METAL INDUSTRIES	5297.99	0.00	0.00	0.00	0.00	5297.99
KEDARA	18711.35	0.00	0.00	0.00	0.00	18711.35



KITCHENWARE PVT LTD							
LAXMI INTERNATIONAL	12910.33	0.00	0.00	0.00	0.00	12910.33	
LOTUS SALES CORPORATION	169738.44	0.00	0.00	0.00	0.00	169738.44	
LUCKY METAL JODHPUR	10925.67	0.00	0.00	0.00	0.00	10925.67	
MODERN KITCHENWARE	0.00	301.06	0.00	0.00	0.00	301.06	
NIKHITA PLASTICS	26550.00	0.00	0.00	0.00	0.00	26550.00	
PARASH IMPO-EXPO PVT LTD	56723.75	0.00	0.00	0.00	0.00	56723.75	
PREMIER VISION CORPORATION (DELHI)	80967.11	0.00	0.00	0.00	0.00	80967.11	
RIGHT PACK	28662.20	0.00	0.00	0.00	0.00	28662.20	
SHREE GOURI STEELS	9030.78	0.00	0.00	0.00	0.00	9030.78	
SHREE SHAKTI INDUSTRIES	20566.73	0.00	0.00	0.00	0.00	20566.73	
SS PACKERS	34344.16	0.00	0.00	0.00	0.00	34344.16	
UNIVERSAL TEXO FABS	46273.54	0.00	0.00	0.00	0.00	46273.54	
VIPAN METAL PRODUCTS	4482.73	0.00	0.00	0.00	0.00	4482.73	
YNA TRADEX	14880.62	0.00	0.00	0.00	0.00	14880.62	
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00	
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00	

**Note No. 2.6 Other Current Liabilities**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Other payables</b>		
<b>Employee Related</b>		
<b>Other</b>		
GRATUITY PAYABLE	807.69	0.00
SALARY PAYABLE	9898.08	0.00
WAGES PAYABLE	602.59	0.00
EPF PAYABLE	164.93	0.00
ESI PAYABLE	27.49	0.00
<b>Tax Payable</b>		
<b>Sales Tax</b>		
IGST PAYABLE	15108.21	0.00
<b>Other</b>		
CGST RCM PAYABLE	15.26	0.00
SGST RCM PAYABLE	15.26	0.00
IGST RCM PAYABLE	0.04	0.00
<b>Other Current Liabilities</b>		
TDS PAYABLE	3392.01	3941.98
TCS PAYABLE	164.74	447.95
AUDIT FEE PAYABLE	1255.01	1255.01
GST PAYABLE	0.00	119.32
ACCOUNTING CHARGES PAYABLE	135.00	120.00
AMINA MARKETING	2243.08	0.00
Ayaan Enterprises	87.32	0.00
BERGNER IMPEX INDIA PRIVATE LIMITED	2009.97	0.00
Busybees Marketing	8000.00	0.00
C L Enterprises	4000.00	0.00
EAGLE HOME APPLIANCES PRIVATE LIMITED	221.78	0.00
Gautam Enterprise	45.28	0.00



Glees Appliances Private Limited	500.00	0.00
GOYAL BARTAN & IRON STORE	167.39	0.00
GUPTA CROCKERY & PLASTIC HOUSE	23.25	0.00
JAIN SALES CORPORATION	250.00	0.00
Jindal Plastic Products	17.92	0.00
Livpure Smart Homes Private Ltd.	94.75	94.75
Mahavir Enterprises- Palghar	280.00	0.00
Omika Enterprises	51.82	0.00
Orphic Appliances	1435.39	0.00
Prabha Home Needs	427.60	0.00
RAAGASHREE IMPEX (P) LTD	400.00	0.00
Rondeyvoos Eurasia	210.07	0.00
Shree Gulabsons & Co.	548.57	0.00
Shree Krishna Bartan Bhandar & Hardware	10.47	0.00
Spanio Impex	33.39	0.00
Sri Adhi Parameswari Agencies	2328.05	0.00
Supreme Rubplast	3776.00	0.00
Xpress Gifting	677.24	0.00
Internet Expense Payable	6.49	0.00
Electricity Expense Payable	536.08	0.00
MINTAGE STEELS	49.54	0.00
STUDIO GRAPHIC	100.00	0.00
EAGLE HOME APPLIANCES PRIVATE LIMITED	0.00	2716.56
LEATHER TALKS	0.00	2345.74
PADMAVATHI TRADING COMPANY	0.00	1001.13
BHOOMI AGENCY	0.00	76.00
HR ENTERPRISES	0.00	2292.83
INKWELL PRINTING SERVICES	0.00	223.00
PRECISION MOULDS & DIES PVT LTD	0.00	25.49
AGROMECH INDUSTRIES	0.00	3497.27
AR INDUSTRIES	0.00	1462.80
ARORA ENTERPRISES	0.00	487.09
BHARAT TRADING CO	0.00	90.53
BLEAF TECHNOLOGIES PVT LTD	0.00	1138.94
CP ENTERPRISES	0.00	200.00
CUSTOMIZED PREMIUMS & PROMOTIONS	0.00	263.20
DUA LIMA RETAILS PVT LTD	0.00	18149.06
EAGLE CONSUMER PRODUCTS PVT LTD	0.00	3695.42
GADIA HIRACHAND JADAVCHAND	0.00	1000.00
GOURA ENTERPRISES	0.00	1000.00
IVONI INTERNATIONAL CO	0.00	350.00
KK OVERSEAS	0.00	1468.00
KT ENTERPRISES	0.00	186.00
NEELAM APPLIANCES PVT LTD	0.00	1244.21
LIFE LONG ONLINE RETAIL PVT LTD	0.00	9.20
NEW UNION AGENCIES	0.00	588.84
OCTA MARKETING SOLUTIONS	0.00	1000.00
PEP TECHNOLOGIES PVT LTD	0.00	10.55
PROCTER INTERNATIONAL	0.00	333.31
SAPNE DISTRIBUTORS	0.00	320.94
SAVITRI WOODS	0.00	1600.00
SGIV BARTAN STORE	0.00	109.00
SNB ENTERPRISES PVT LTD KUNDLI NEW	0.00	5071.77
SP METALS	0.00	23.28
STALLINO ENTERPRISES	0.00	44.60
UNIQUE ENTERPRISES	0.00	5000.00
XPRESS GIFTING	0.00	677.24
SALARY PAYABLE	0.00	2013.00
	<b>60117.75</b>	<b>65694.01</b>

**Note No. 2.7 Short Term Provisions**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Tax Provision</b>		
<b>Current Tax</b>		
PROVISION FOR INCOME TAX	27837.09	21151.83
	<b>27837.09</b>	<b>21151.83</b>



Note No. 2.8 Property, Plant and Equipment

Particulars	Gross				Depreciation				Impairment				Net		
	Openin g as at 01/04 /2022	Additi on	Deduc tion	Reval uation	Closin g as at 31/03/ 2023	Openin g as at 01/04 /2022	Durin g Period	Deduc tion	Other Adj.	Closin g as at 31/03/20 23	Openin g as at 01/04/ 2022	During Period	Reversa l	Closin g as at 31/03 /2023	Closin g as at 31/03 /2022
<b>Plant and Machinery</b>															
AIR	836.01	919.53			1755.54	420.21	171.31			591.52				1164.02	415.80
CONDITIONER															
PLANT AND MACHINERY	23043.43	11718.00			140223.43	5145.87	9464.02			14609.89				125613.54	17897.56
<b>Total</b>	<b>23879.44</b>	<b>11809.53</b>			<b>141978.97</b>	<b>5566.08</b>	<b>9635.33</b>			<b>15201.42</b>				<b>126777.55</b>	<b>18313.36</b>
<b>Equipments</b>															
<b>Office Equipments</b>															
OFFICE EQUIPMENT	14015.09	3740.13			17755.22	10229.06	2378.10			12607.16				5148.05	3786.03
<b>Total</b>	<b>14015.09</b>	<b>3740.13</b>			<b>17755.22</b>	<b>10229.06</b>	<b>2378.10</b>			<b>12607.16</b>				<b>5148.05</b>	<b>3786.03</b>
<b>Computer Equipments</b>															
COMPUTER	1583.04	2191.95			3774.99	1226.10	509.43			1735.54				2039.45	356.94
<b>Total</b>	<b>1583.04</b>	<b>2191.95</b>			<b>3774.99</b>	<b>1226.10</b>	<b>509.43</b>			<b>1735.54</b>				<b>2039.45</b>	<b>356.94</b>
<b>Furniture and Fixtures</b>															
FURNITURE AND FIXTURE	6712.30				6712.30	4467.18	581.26			5048.44				1663.86	2245.12
<b>Total</b>	<b>6712.30</b>				<b>6712.30</b>	<b>4467.18</b>	<b>581.26</b>			<b>5048.44</b>				<b>1663.86</b>	<b>2245.12</b>
<b>Vehicles</b>															
<b>Motor Vehicles</b>															
MOTOR CYCLE	682.00														
CAR	19958.12	45903.41			682.00	394.07	74.55			468.61				213.39	287.93
<b>Total</b>	<b>20640.12</b>	<b>45903.41</b>			<b>65861.53</b>	<b>14832.52</b>	<b>8002.67</b>			<b>22835.19</b>				<b>43026.34</b>	<b>5125.60</b>
<b>Grand Total</b>	<b>66829.99</b>	<b>16993.502</b>	<b>0.00</b>	<b>0.00</b>	<b>236765.01</b>	<b>36715.02</b>	<b>21181.34</b>	<b>0.00</b>	<b>0.00</b>	<b>57896.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>178868.65</b>	<b>30114.97</b>



Previous	49705	17124	0.00	0.00	66829.	28276	8438.	0.00	0.00	36715.02	0.00	0.00	0.00	0.00	30114	21428
	.03	.96			99	.33	69								.96	.70



Note No. 2.9 Intangible assets

Particulars	Gross			Amortisation				Impairment			Net			
	Openin g as at 01/04/ 2022	Additio n	Deducti on	Closing as at 31/03/20 23	Openi ng as at 01/04 /2022	Durin g Period	Deduc tion	Other Adj.	Closing as at 31/03/20 23	Openin g as at 01/04/ 2022	During Period	Reversa l	Closin g as at 31/03 /2023	Closin g as at 31/03 /2022
Computer Software														
SOFTWARE	772.00			772.00	521.49	95.36			616.85				155.15	250.51
<b>Total</b>	<b>772.00</b>			<b>772.00</b>	<b>521.49</b>	<b>95.36</b>		<b>616.85</b>					<b>155.15</b>	<b>250.51</b>
Brands/Tradem arks														
Brands														
SERVER	50.00			50.00	46.10	1.40			47.50				2.50	3.90
<b>Total</b>	<b>50.00</b>			<b>50.00</b>	<b>46.10</b>	<b>1.40</b>		<b>47.50</b>					<b>2.50</b>	<b>3.90</b>
<b>Grand Total</b>	<b>822.00</b>	<b>0.00</b>	<b>0.00</b>	<b>822.00</b>	<b>567.59</b>	<b>96.76</b>	<b>0.00</b>	<b>664.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>157.65</b>	<b>254.41</b>
Previous	822.00	0.00	0.00	822.00	402.88	164.72	0.00	567.59	0.00	0.00	0.00	0.00	254.41	419.12



**Note No. 3.0 Deferred Taxes**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Deferred Tax Assets</b>		
Property, Plant and Equipment	2952.48	3257.75
	<b>2952.48</b>	<b>3257.75</b>

**Note No. 3.1 Long-term loans and advances**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Loans and advances to others</b>		
ARYAN AGGARWAL RENT SECURITY	2437.50	2437.50
HARDIK AGGARWAL RENT SECURITY	2437.50	2437.50
TANISHK AGGARWAL RENT SECURITY	4875.00	4875.00
	<b>9750.00</b>	<b>9750.00</b>

**Note No. 3.2 Inventories**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
Stock in Trade	564481.61	636040.05
	<b>564481.61</b>	<b>636040.05</b>

**Note No. 3.3 Trade receivables**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
<b>Trade Receivable</b>		
<b>Unsecured considered good</b>		
<b>Within Six Months</b>		
AJIT BARTAN STORE	5464.97	4612.70
ANJU TRADER	356.86	3307.13
MAHAVIR AGENCIES	1574.77	22607.17
Merhaki Foods	5382.88	0.00
CONSORTIUM GIFTS PVT LTD	2271.02	3060.97
MANIAR MARKETING	425.76	597.78
URBAN GEAR GIFTS LLP	0.00	2325.86
PENCH TREE LODGE	37.71	40.71
ARJUN LIGHT HOUSE	7218.80	5135.73
BABY CARE MARKETING CO.	15088.76	41787.71
BONNY POLYPLAST PVT LTD	15333.50	31543.52
FIRST CARE INDIA PVT LTD	11338.19	31237.63
GULIKA APPAREL PRIVATE LIMITED	219115.93	41191.33
HIRA BROTHERS	3522.31	1318.73
PRADEEP METAL MART	280.92	383.72
UNITED EKTA ENGINEERING UDYOG (P) LTD	7268.96	28974.62
BAJAJ BARTAN STORE	2585.65	3700.59
BONNY PRODUCTS PRIVATE LIMITED	34367.61	19479.51
DEEPAK & COMPANY	1755.02	2736.24
GRAND BRANDS INDIA	12539.45	13339.89
GRAND GIFTCARE LLP	2366.49	20998.98
SPEDEX OVERSEAS PVT LTD	28932.79	28232.12
S.S. METALS	5238.60	1764.44
CHANDAN TRADING CO	2065.41	352.20
EKTA AGENCY	1690.37	1613.55
EXCEL GIFT & NOVELTIES	1243.20	5394.12
GOYAL TRADERS	551.27	195.36
HINDUSTAN CHHALNI INDUSTRIES	2402.40	8558.60
JAIN HOME APPLIANCES	1556.47	3163.66
MADANLAL AND SONS	3269.25	202.17
M/S BINDA PRASAD SHYAM BABU	1477.55	2042.52
RCMP INTERNATIONAL	8850.27	3585.98
R.S TRADER KASHIPUR ROAD JAFARPUR	2146.25	2057.58
SANDEEP ENTERPRISES	562.20	478.15
SONI STEELS	6070.47	2975.16
SPARKET MARKETING PVT LTD	37.07	37.07



SS ENTERPRISES		
SURAJ METAL INDUSTRIES	1776.16	1449.39
SURENDER & CO	25.44	3514.47
URBAN GEAR GIFTS LLP(INSTITUTION ORDERS)	965.03	1846.88
JAYNA STEEL INDIA	30060.40	90011.40
EAST COAST DISTRIBUTORS PVT LTD	453.12	3295.72
A J OVERSEAS CORPORATION	37100.04	24702.57
Balaji Trading Company	4162.05	0.00
Barjatya Agencies	3448.19	0.00
DENWA BACKWATER ESCAPE	1939.71	0.00
Dewdrop Bottles Pvt. Ltd.	1670.86	0.00
Dua Lima Retail Pvt. Ltd.	13473.52	0.00
Durga Enterprises	9920.74	0.00
EAGLE CONSUMER PRODUCTS PRIVATE LIMITED	4239.61	0.00
Gadia Hirachand Jadavchand	21098.59	0.00
Garg Metal Store	272.78	0.00
G K Traders	2538.86	0.00
Goura Enterprises	10.02	0.00
GOYAL PLASTIC HOUSE	500.00	0.00
Gulati Distributors	2813.59	0.00
Hetampuria Tex Fab	402.45	0.00
JAISWAL METAL STORE	3085.42	0.00
Jindal Trading Company	398.07	0.00
KANHA EARTH LODGE	2321.49	0.00
Kitchen Aids Distributors Pvt Ltd	875.21	0.00
Mahalaxmi Agencies - Ajmer	14361.60	0.00
MAHAVIR ENTERPRISES	951.98	0.00
Meera Metals	4567.52	0.00
ML Agencies	147.50	0.00
M/S DHRUV SALES	38.82	0.00
Nanakdev Enterprises	1772.14	0.00
Nitin Kitchen Centre	2480.42	0.00
Padmavathi Impex	1692.17	0.00
P.C.H.	150.55	0.00
POPULAR STORES	1501.65	0.00
Puneet Enterprises	5065.10	0.00
Rajasthan Distributors	1420.04	0.00
Razzle Kitchenware	1228.33	0.00
RSR Distributors	2285.58	0.00
Rudra Marketing	2477.65	0.00
Sachdeva Metal Works	1036.51	0.00
Sanjay Bartan Bhandar	3227.44	0.00
SDH INDIA	1295.08	0.00
See Point Enterprises	3521.23	0.00
Shivani Plastic Agency	2962.27	0.00
Shree Shakti Enterprises Pvt. Ltd. ( Delhi )	1087.67	0.00
Shri Shyam Enterprises	5895.87	0.00
SIRASALA	2623.19	0.00
SUBHIKSH STEEL IMPEX PVT. LTD.	104.29	0.00
Trendz Utensils Pvt Ltd	16905.74	0.00
UNITED EKTA ENGINEERING UDYOG Private LTD	134.85	0.00
Valentine India	1558.60	0.00
Vanguard Creation Pvt Ltd.	1153.29	0.00
Variety Vyapaar Private Limited	34.72	0.00
WE SOURCE(NOIDA)	69604.14	0.00
Javinder Kumar Shiv Kumar	111.55	0.00
AHALYA AGENCIES	118.88	0.00
ANITHA HOME APPLIANCES	0.00	4568.79
INFINITY GLOBAL	0.00	1072.62
J.M.TRADERS	0.00	2321.22
SAN MARKETING	0.00	1000.00
SENTHIL STORE	0.00	326.44
ARIHANT JAIN & COMPANY	0.00	117.32
CHEMCO PLASTIC IND PVT LTD	0.00	364.03
DAISONS INDIA	0.00	7603.85
DELHI PRESS	0.00	878.79
JAIN SALES AGENCY	0.00	1159.20
JAIN SALES CORPORATION	0.00	20.35
MAA VAISHNOW KITCHEN WARE	0.00	51.80
NATVARLAL PURUSOTTAMDAS	0.00	3940.82
	0.00	312.86



RAJ AGENCIES	0.00	93.46
SIMPEX CORPORATION	0.00	67.10
SIRUS NVEGA	0.00	263.06
SNB ENTERPRISES PVT LTD	0.00	90.36
VIKAS ENTERPRISES	0.00	32.11
D.C. KITCHENWARE	0.00	552.27
EAGLE HOME APPLIANCES PVT LTD	0.00	221.80
GARG TRADERS	0.00	106.06
GIFT VISION	0.00	2370.48
GOYAL BARTAN & IRON STORE	0.00	1064.91
JAGDAMBA ENTERPRISES	0.00	27468.27
NAVYA ENTERPRISE	0.00	59.97
PUSHKAR SALES	0.00	50.43
SHARADHA AGENCY	0.00	200.00
TEJWANI COMPANY	0.00	271.50
BANSAL MARKETING HOUSE	0.00	3822.22
BANSHI RAM BHAGWAN DAS	0.00	449.83
BIRD SANCTURY CHANNA BHARATPUR	0.00	483.80
FIBRE HOUSE	0.00	6942.11
GLOBAL BEES BRANDS PVT LTD	0.00	21302.83
GODANI PLAST	0.00	21.78
HERITAGE CORPORATION	0.00	40.65
HOME NEEDS	0.00	134.52
JRH STEELS PVT LTD	0.00	95.88
KUMARAN APPLIANCES(18-19)	0.00	131.80
OCEAN STEELS	0.00	27.23
OSWAL INDUSTRIES	0.00	36.83
PRAZISIONS DEEP DRAW PVT LTD	0.00	18.88
REAL PLAST & POLYMERS	0.00	2643.20
SHAPES PRODUCTS PVT LDT	0.00	20.71
SHREE RADHEY DISTRIBUTERS	0.00	1775.83
SHREE RAM BARTAN BHANDAR	0.00	1451.91
SHREE RANVEER METALS	0.00	1282.87
SNB ENTERPRISES PVT LTD KUNDLI	0.00	51.97
SPS ENTERPRISES	0.00	15.72
TREE HOUSE HIDEAWAY	0.00	773.25
VINOD COOKWARE(DELHI)	0.00	4033.73
VISHAL STEEL EMPORIUM	0.00	451.58
WAGHOBA ECO LODGE PVT LTD	0.00	1721.30
AFFILIENET DIGITAL MEDIA	0.00	21.84
ANAND HOME NEEDS	0.00	5.38
ANY ENTERPRISES	0.00	21.84
HELPDESK VANINAGAR	0.00	21.78
MAA TRIPURA STATIONERY	0.00	62.04
SONU PLASTIC STORE	0.00	21.84
<b>Exceeding Six Months</b>		
M.G.SHAHANI & CO (BOMBAY) PVT LTD	6128.39	6128.39
SHRI BALAJI INDUSTRIES	35.70	35.70
KASIYANANTHA COOKING RANGES PVT LTD	7665.96	7586.72
M/S FANCY BARTAN STORE	377.84	598.77
SHIV HARI GLOBAL	4415.73	46.13
SHREE SHAKTI ENTERPRISES	42325.15	11268.55
SNNT INFOTECH	150.00	150.00
DAISONS INDIA	878.79	0.00
DELHI PRESS	1159.20	0.00
INFINITY GLOBAL	1371.22	0.00
EAGLE HOME APPLIANCES PVT LTD (PUNJAB)	221.80	0.00
JAGDAMBA ENTERPRISES	2884.74	0.00
Fibre House	2471.80	0.00
Oswal Industries	36.83	0.00
Shree Ram Bartan Bhandar	68.96	0.00
Heritage Corporation	40.65	0.00
PADMAVATHI TRADING COMPANY	31.20	0.00
TOSAA INDUSTRIES PVT LTD	25.59	0.00
SHAH CLOCK AGENCIES	0.00	0.00
LEATHER TALKS (KOLKATA)	0.00	1935.36
GOURAV SALES CORP	0.00	1392.18
ISHAAN ENTERPRISES	0.00	563.43
KCM APPLIANCES PVT LTD	0.00	1207.26
MAHARAJA MEALIK GROUP	0.00	396.48
M.S VINOD COOKWARE(MUMBAI)	0.00	5834.86
REXONA IMPEX	0.00	2974.08
SRI AMBICA AGENCIES	0.00	2899.76
	0.00	250.01
<b>779746.40</b>		<b>611656.34</b>



**Ageing Schedule as at 31/03/2023**

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) Undisputed Trade receivables - considered good	764241.53	5413.33	10091.54	0.00	0.00	0.00	779746.40
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Ageing Schedule as at 31/03/2022**

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) Undisputed Trade receivables - considered good	535736.12	59710.32	1671.57	14238.80	299.53	0.00	611656.34
(ii) Undisputed Trade Receivables - considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note No. 3.4 Cash and cash equivalents**

Particulars	In Rs.   Hundreds	
	as at 31/03/2023	as at 31/03/2022
Cash in Hand		
<b>Balances With Banks</b>		
<b>Balance With Scheduled Banks</b>		
<b>Current Account</b>		
KOTAK MAHINDRA BANK	7002.20	6290.28
	5338.15	0.00
	<b>12340.35</b>	<b>6290.28</b>



**Note No. 3.5 Other current assets**

In Rs. | Hundreds  
Hundreds

Particulars	as at 31/03/2023	as at 31/03/2022
AIRY SCALE WORK	100.00	100.00
HOLIDAY HOLIDIC TOUR & TRAVEL SERVICES	948.00	0.00
KAVYA ENTERPRISES	40.50	0.00
KHANNA FOREX PVT LTD.	1136.19	0.00
MEX EXHIBITION PVT LTD.	540.95	0.00
RANGOLI PAPER PRODUCTS PVT LTD UNIT-II	26.92	0.00
ADVANCE TAX	23250.00	11000.00
TCS RECEIVABLE	377.70	26.85
GST C/F	42995.04	63856.14
SECURITY OF INTERNET	50.00	20.00
TDS RECEIVABLE	2600.78	540.99
UNIVERSAL TAXO FEB	10.09	0.00
PREPAID STOCK INSURANCE	192.57	335.45
PREPAID CAR INSURANCE	151.54	0.00
MEX EXHIBITION PVT. LTD.	0.00	1454.16
TAXZONE INFORMATION SERVICES PVT LTD	0.00	3386.60
INDIA MART INTERMESH LTD	0.00	157.50
RAI HOUSEWARE	0.00	1000.25
ZEN WEBNET LLP	0.00	10.60
STELLA INDUSTRIES	0.00	6000.00
ROHIT GARG SALARY ADVANCE	0.00	33.85
	<b>72420.28</b>	<b>87922.38</b>

**Note No. 3.6 Revenue from operations**

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Sale of Products		
Traded Goods		
Net Sale	6472808.50	4261507.97
	<b>6472808.50</b>	<b>4261507.97</b>

**Note No. 3.7 Other income**

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Miscellaneous		
Courier Charges	137.04	56.81
Freight	2729.10	2800.16
Bank interest	3.86	0.00
Packing charges	70.00	0.00
Discount Received	1334.07	0.00
Job working income	120.00	0.00
	<b>4394.07</b>	<b>2856.97</b>

**Note No. 3.8 Purchases of Stock-in-Trade**

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
Stock In Trade	5816758.50	4274915.65
	<b>5816758.50</b>	<b>4274915.65</b>



**Note No. 3.9 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade**

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Opening</b> Stock in Trade	636040.05	327346.72
<b>Closing</b> Stock in Trade	564481.61	636040.05
<b>Increase/Decrease</b> Stock in Trade	71558.44	(308693.33)
	<b>71558.44</b>	<b>(308693.33)</b>

**Details of Changes in Inventory**

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Stock in Trade</b> Closing Stock	71558.44	(308693.33)
	<b>71558.44</b>	<b>(308693.33)</b>

**Note No. 4.0 Employee benefits expense**

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Salary, Wages &amp; Bonus</b> Salary Exp. Wages	60189.65	14790.00
<b>Staff Welfare Expenses</b> Staff Welfare Exp.	13453.49	0.00
	2345.60	622.40
	<b>75988.74</b>	<b>15412.40</b>

**Note No. 4.1 Finance costs**

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Interest Expenses</b> <b>Interest Expenses</b> MSME Loan Interest Interest on Unsecured Loan	459.67	2885.78
<b>Bank Charges</b> BANK CHARGES BANK INTEREST	34627.81	14560.00
	46.40	239.88
	16437.60	14289.64
	<b>51571.49</b>	<b>31975.30</b>

**Note No. 4.2 Depreciation and amortisation expense**

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Depreciation &amp; Amortisation</b> Depreciation Tangible Assets Amortisation Intangible Assets	21181.34	8438.69
	96.76	164.72
	<b>21278.10</b>	<b>8603.41</b>



Note No. 4.3 Other expenses

In Rs. | Hundreds  
Hundreds

Particulars	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Service Costs Expenses</b>		
<b>Frieght And Forwarding Charges</b>		
Freight	21131.06	12968.87
Loading Unloading Charges	10056.00	2426.10
<b>Administrative and General Expenses</b>		
<b>Telephone Postage</b>		
Telephone Expenses	0.00	58.93
<b>Printing Stationery</b>		
Printing & Stationary Exp.	21876.62	863.40
<b>Rent Rates And taxes</b>		
Rent	39000.00	39908.07
<b>Auditors Remuneration</b>		
Audit Fees	1300.00	900.00
<b>Managerial Remuneration</b>		
Salary To Director	49800.00	33600.00
<b>Repairs Maintenance Expenses</b>		
Others	2847.20	0.00
<b>Electricity Expenses</b>		
Electricity Exp.	5883.60	2885.01
<b>Travelling Conveyance</b>		
Conveyance Exp.	1619.05	613.40
Tour and Travelling Exp.	7194.96	2248.00
<b>Legal and Professional Charges</b>		
Legal Charges	4218.00	952.00
<b>Insurance Expenses</b>		
Car Insurance	116.42	107.78
Stock Insurance Charges	709.73	231.40
<b>Selling Distribution Expenses</b>		
<b>Advertising Promotional Expenses</b>		
ADVERTISEMENT EXP.	20275.00	12469.70
<b>Commission Paid</b>		
Commission Paid Other Selling Agents	2697.38	0.00
<b>Other Selling Distribution Expenses</b>		
Business Promotion Exp.	9871.41	5419.90
Incentive Exp	1151.00	0.00
<b>Other Expenses</b>		
Job Work Charges	81622.14	31538.31
Accounting Charges	1560.00	1600.00
Car Repair Exp.	49.49	765.00
Computer Repair Exp.	323.89	303.20
Discount Exp.	2138.36	3139.92
Interest On TDS	75.86	9.07
Office Exp.	4695.30	2882.30
Packing Charges	3603.07	4477.74
Internet Exp.	259.32	104.10
Petrol Exp.	2694.40	1224.00
Misc. Exp.	45.41	94.41
GST on RCM Expenses	1031.71	631.42
Colour exp	1365.00	0.00
Event Exp	23837.34	0.00
Genrator Exp	500.00	0.00
Guard Service	965.90	0.00
installationExp	11.70	0.00
MCD Trade Licence	1195.20	0.00
Processing Fees	780.00	0.00
Rate Difference	273.78	0.00
Scheme Discount	846.99	0.00
Short & Excess	4.23	0.00
EPF Employer Share Exp.	1181.98	0.00
ESI Employer Share Exp.	421.71	0.00
Gratuaty Exp.	807.69	0.00
Consumable Exp.	0.00	508.78
Courier Exp.	0.00	60.60
Testing Exp.	0.00	225.00
	<b>330037.90</b>	<b>163216.41</b>



**Note No. 4.4 Tax expense**

Particulars	In Rs.   Hundreds	
	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Current tax</b>		
Current tax	27837.09	21151.83
Deferred tax	305.27	(346.70)
	<b>28142.36</b>	<b>20805.13</b>

**Note No. 4.5 Earnings per equity share**

Particulars	In Rs.   Hundreds	
	For the Year Ended 31/03/2023	For the Year Ended 31/03/2022
<b>Earnings Per Equity Share</b>		
<b>Basic</b>		
Basic EPS Before Extra-Ordinary Item	818.67	581.30
<b>Diluted</b>		
Diluted EPS Before Extra-Ordinary Item	818.67	581.30
<b>Number of Shares used in computing EPS</b>		
<b>Basic</b>	10000	10000
<b>Diluted</b>	10000	10000

In terms of our attached report of even date  
For APV & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 0123143W

VIKESH BANSAL

(PARTNER)  
M. NO.: 096225

UDIN: 23096225BGWWK3103

Place: DELHI  
Date: 25.08.2023

For MAHARAJA COOKERS PRIVATE LIMITED

**RAKESH AGGARWAL**  
(DIRECTOR)

**KUSUM AGGARWAL**  
(DIRECTOR)

(DIN:00437999) (DIN: 00438059)

**ROHIT GARG**  
(CFO)

**Akash Aggarwal**  
(CEO)

23 Additional Regulatory Requirement

Ratio Analysis	Numerator	31-Mar-23		31-Mar-22		(Amt in Hundreds)			
		31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22
1 Current Ratio	<b>Current Assets</b>			<b>Current Liabilities</b>					
	Inventories	5,64,481.61	6,36,040.05	Creditors for goods and services	5,45,517.92	6,97,049.08			
	Trade Receivables	7,79,746.40	6,11,656.34	Short term loans	2,92,963.61	1,75,030.91			
	Cash and Bank balances	12,340.35	6,290.28	Bank Overdraft					
	Other Receivables/Accruals	-	-	Cash Credit					
	Loans and Advances	-	-	Outstanding Expenses	27,837.09	21,151.83			
	Disposable Investments	-	-	Provision for taxation	60,117.75	65,694.01			
	Any other current assets	-	-	Unclaimed Dividend					
	<b>Total</b>	<b>14,28,988.64</b>	<b>13,41,909.05</b>	Any other current liabilities	9,28,436.37	9,58,925.83	1.54	1.40	
2 Debt Equity Ratio	<b>Total Liabilities</b>			<b>Shareholder's Equity</b>					
	Total Outside Liabilities	4,98,480.67	3,12,427.03	Total Shareholders Equity	1,95,800.36	1,13,933.31	2.55	2.74	
3 Return on Equity Ratio	<b>Profit for the period</b>			<b>Avg. Shareholders Equity</b>					
	Net Profit after taxes - preference dividend (if any)	81,867.05	58,129.97	(Beginning shareholders' equity + Ending shareholders' equity) / 2	1,000.00	1,000.00	81.87	58.13	
4 Inventory Turnover Ratio	<b>Cost of Goods sold</b>			<b>Average Inventory</b>					
	(Opening Stock + Purchases) - Closing Stock	58,88,316.89	39,66,222.32	(Opening Stock + Closing Stock) / 2	6,00,260.81	4,81,693.38	9.81	8.23	
5 Trade Receivables Turnover Ratio	<b>Net Credit Sales</b>			<b>Average Trade Receivables</b>					
	Credit Sales	64,72,808.50	42,61,507.97	(Beginning Trade Receivables + Ending Trade Receivables) / 2	6,95,701.37	4,98,354.32	9.30	8.55	
6 Trade Payables Turnover Ratio	<b>Total Purchases</b>			<b>Average Trade Payables</b>					
	Annual Net Credit Purchases	58,16,758.50	49,10,955.70	(Beginning Trade Payables + Ending Trade Payables) / 2	6,21,283.50	5,23,496.12	9.36	9.38	
7 Net Capital Turnover Ratio	<b>Net Sales</b>			<b>Average Working Capital</b>					
	Total Sales - Sales Return	64,72,808.50	42,61,507.97	Current Assets - Current Liabilities	5,02,552.27	3,82,983.22	12.88	11.13	
8 Net Profit Ratio	<b>Net Profit</b>			<b>Net Sales</b>					
	Profit After Tax	81,867.05	58,129.97	Sales	64,72,808.50	42,61,507.97	0.01	0.01	
9 Return on Capital employed	<b>EBIT</b>			<b>Capital Employed *</b>					
	Profit before Interest and Taxes	1,56,940.90	78,935.10	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	9,84,292.16	4,23,102.59	0.16	0.19	
10 Return on Investment	<b>Return/Profit/Earnings</b>			<b>Investment **</b>					

\* Capital Employed could be treated three ways

Total Assets - Current Liabilities  
Fixed Assets + Working Capital  
Equity + Long Term Debt

\*\*\* ROI as per GN

$$ROI = \frac{MV(T_1) - MV(T_0) - \sum C(t)}{MV(T_0) + \sum [W(t) * C(t)]}$$

where, T1 = End of time period

T0 = Beginning of time period

t = Specific date falling between T1 and T0

MV(T1) = Market Value at T1

MV(T0) = Market Value at T0

C(t) = Cash inflow, cash outflow on specific date

W(t) = Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as [T1 - t] / T1

Companies may provide ROI separately for each asset class (e.g., equity, fixed income, money market, etc.).



**MAHARAJA COOKERS PVT. LTD.**  
KH NO. 53/27, G. T. Karnal Road, Village Alipur, New Delhi-110036  
CIN : U28997DL2006PTC146383

**Significant Accounting Policies and Notes to accounts**

**1. Corporate Information**

M/s Maharaja Cookers Private Limited (The Company) was incorporated on 15.02.2006 to carry on business of trading of S.S. bottles, Cookers & dustbins and other household items of stainless steels. The Registered office of the company is located at KH No. 53/27, G.T. Karnal Road, Village Alipur, New Delhi-110036.

**2. Basis of preparation**

The financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

**2.1 Summary of Significant Accounting Policies**

**Change in accounting policy**

**I. Depreciation on Property Plant and Equipments**

The depreciation on property plant and equipment has been charged as per Schedule III of Companies Act, 2013.

**a) Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized: Revenue is recognized when persuasive evidence of an arrangement exists, the sales prices are fixed or determinable and collection is probable.

**Interest**

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "Other Income" in the statement of profit and loss.

**b) Income taxes**

Tax expense comprises of current tax and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India.

Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for all timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.



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At each balance sheet date the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the same taxable entity and the same taxation authority.

**c) Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

**d) Provisions**

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

**e) Contingent liabilities**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

**f) Cash and Cash equivalents**

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less

**g) Inventories:**

The inventory comprises of finished goods only.

Finished Goods have been valued as per the compliance of Accounting Standard-2, at cost or net realizable value, whichever is less.

Cost have been determined based on Actual Cost Method.



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**3.15 Additional Information to the financial statements**

a) **Earnings per share (EPS) in Hundreds**

Particulars	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
Net profit/ (loss) for the period after tax for calculation of basic & diluted EPS	81,867.05	58,129.97
Weighted average number of equity shares in calculating basic & diluted EPS	10,000.00	10,000.00
<b>Earnings/ (Loss) per share (EPS) (Basic &amp; Diluted)</b>	<b>818.67</b>	<b>581.30</b>

b) **Employee benefits plan**

All employee benefits payable wholly within twelve months from the reporting date are classified as short term employee benefits. Short term employee benefits, including accumulated compensated absences, at the balance sheet date, are recognized as an expense as per the Company's scheme based on expected obligations on undiscounted basis.

c) **Related Party Disclosures**

- The list of related parties as identified by the management is as under:

a) Key Managerial Personnel :	
Rakesh Kumar Aggarwal	Director
Kusum Aggarwal	Director
Akash Aggarwal	Director
Rohit Garg	Director

**Transactions in Hundreds**

Name of related party	PAN	Relation	Director Remuneration	Loan Repaid Amt.	Loan Taken Amt.	Interest On Unsecured Loan	Purchase and Job work
Rakesh Kumar Aggarwal	AACPA4120B	Director	12,000/-	-	-	-	-
Kusum Aggarwal	ADSPA2562L	Director	9,000.00	11,000.00	-	65.10/-	-
Rakesh Aggarwal (HUF)	AAFHR2073F	Director Relative	-	21,939.00	3,939.60	9612.37	-
Akash Aggarwal	ASIPA1556F	Director	18,000/-	-	7,000.00	398.13	-
Rohit Garg	AFCPG2640D	Director	10,800/-	1,38,000.00	3,63,080.00	23,561.14	-
Versha Aggarwal	CMRPG7761F	Director Relative	15,600/- (Salary)	-	8,000.00	391.48	-
Rohit Garg HUF	AAPHR0185L	Director Relative	-	-	-	599.59	-
Dewdrop Bottles Pvt. Ltd.	AAHCD8877G	Common Director( Purchase and Job work	-	-	-	-	21,07,559.64

d) **Details of dues to micro and small enterprises as defined under the MSMED Act, 2006**

On the basis of information available with the Company based on the identification process carried out by it, there are no amounts due to Micro, Small and Medium enterprises registered under Micro Small and Medium Enterprises Development Act, 2006.



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e) **Deferred Tax**

The Company has carried out its tax computation in accordance with the mandatory standard on accounting, AS 22 – 'Taxes on Income' as notified by the Companies (Accounting Standard) Rules, 2006. The deferred tax computation is provided in the table below:

Particulars	As at March 31, 2023	As at March 31, 2022
Deferred Tax	2,952.48 A	3,257.75 A
Opening Balances	3,257.75 A	2,911.05 A
To be Created	305.27 L	346.70 A

- f) The company has not accepted deposits from the public during the currency of the period covered by the report.
- g) The confirmation letters have been sent to parties for confirmation of balances. The confirmations, in some cases are awaited.
- h) Based on management representation, loans and advances/ sundry debtors and other current assets are likely to realize the value at which they are provided in the financial statements.
- i) The company has not made any provision for impairment of assets as same is not applicable.
- j) The nature, product, volume and geographic area of business of the company are such that it has been covered under single segment.
- k) The company has neither given nor taken any asset on lease as per AS-19.
- l) Foreign exchange inflow / outflow: Nil
- m) Contingent liabilities: Nil
- n) **Previous year figures**  
 Previous year figures have been regrouped/ reclassified, where necessary, to conform to this year's classification.
- o) The figures shown in the Financial Statements are rounded off nearest to Hundred.

As per our report of even date

**For APV AND ASSOCIATES**

Chartered Accountants  
 Firm Registration Number: 0123143W

  
**CA VIKESH BANSAL**  
 Partner

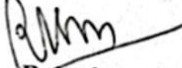
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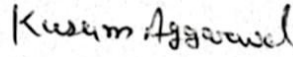
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Place: New Delhi

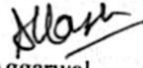
Date: 25.08.2023

**For Maharaja Cookers Private Limited**

  
**Rakesh Kumar Aggarwal**  
 Director  
 DIN:00437999

  
**Kusum Aggarwal**  
 Director  
 DIN:00438059

  
**Rohit Garg**  
 CFO

  
**Akash Aggarwal**  
 CEO

