



# 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.





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## 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





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- 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;





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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.





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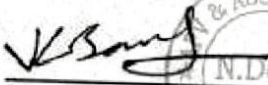
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- b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding 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: 23096225BGWWWK3103



# APV & ASSOCIATES

## Chartered Accountants

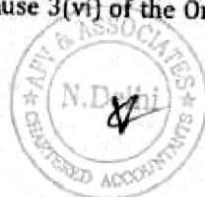
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### **ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT**

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.





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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.





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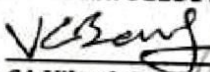
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- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into non-cash transactions with directors during the year. And hence, the provisions of Sec 192 of the Companies 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

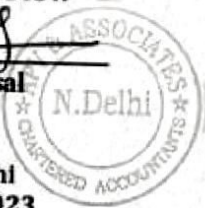
  
CA Vikesh Bansal

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>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

  
 CA Vikesh Bansal

(Partner)

Membership No. 096225



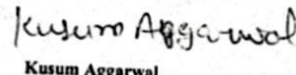
For and on behalf of the Board of

Maharaja Cookers Pvt. Ltd.

  
 Rakesh Aggarwal

Director

Din:00437999

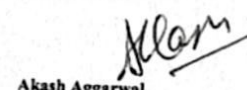
  
 Kusum Aggarwal

Director

Din:00438059

  
 Rohit Gang

CFO

  
 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*  
**RAKESH AGGARWAL**  
(DIRECTOR)

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

(DIN:00437999) (DIN: 00438059)

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

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