

# AKB CONSULTANTS

+91 -9902096413

## Chartered Engineer

*anudeep.bheemineni@gmail.com,*  
4th Floor, #5, Lalitha Nilayam, N Nagenahalli,  
Muniyappa layout, Bangalore -77.

Ref: 2026/CEC01

Date: 05-05-2026

To,

**The Board of Directors**

**M.R. Maniveni Foods Limited,**

S.No.220/3A-3B, Madhavaram-Redhills High Road (Near Vadaperumbakkam),

Madhavaram, Chennai, Tamil Nadu 600060

(the "Company")

**Sub: Chartered Engineer Certification determining the capacity of Milling Plant of M.R. Maniveni Foods Limited (the "Company")**

Dear Sir/Ma'am,

I, the undersigned, confirm that I am duly registered as a Chartered Engineer with the Institution of Engineers (India) bearing membership number [M-1712807] (*Certificate of registration enclosed herewith as Annexure C*), and that I am authorized, and have the required competence and technical knowledge, to issue this certificate. Further, we confirm that the aforesaid registration is valid as on date hereof, and as such, we are duly qualified to issue this certification. We represent that our execution, delivery and performance of this certificate has been duly authorized by all necessary actions (corporate or otherwise).

Pursuant to the request of the Company, I, Anudeep Krishna B, Chartered Engineer, am required to examine, review, verify, confirm and certify the:

(a) Company's installed capacity, actual production and capacity utilization of the Pulses milling unit at S.No.220/3A-3B, Madhavaram-Redhills High Road (Near Vadaperumbakkam), Madhavaram, Chennai, Tamil Nadu 600060, owned and/or controlled by the Company ("**Milling Unit**") as appearing in **Annexure A**, and

(b) Plant and machinery of the Milling unit, details of which are appearing in **Annexure B** of this certificate.

Based on independent review of the information and explanations and representations provided to us by the Company, physical inspection of the machinery and equipment at the Milling Unit and production infrastructure, and our verification of the relevant records and documents of the Company, including approvals/submissions made to governmental authorities or regulatory authorities, review of actual manufacturing data at each of the manufacturing lines, etc. carried out by us, we confirm that the (a) that **Annexure A** contains the details of the installed capacity, actual production and capacity utilization at the units since 2022; and (b) the details of plant and machinery mentioned in **Annexure B** of the Milling Unit.

We further confirm that we are an independent organization with no direct or indirect interest in the Company, and are not related in any manner to the promoters, promoter group, directors, shareholders, officers, KMP, SMP, employees, agents, representatives of the Company and are not a related party of the Company, Subsidiary(s) or otherwise interested in the formation or management of the Company. We provide professional services in the ordinary course of our profession.



We consent to the inclusion (in part or full) of the information in this certificate and the annexures in the draft red herring prospectus (“**DRHP**”), red herring prospectus (“**RHP**”) and the prospectus (“**Prospectus**”) intended to be filed by the Company with the Securities and Exchange Board of India (the “**SEBI**”), Registrar of Companies, Karnataka at Bengaluru and any relevant stock exchange(s) where the Equity Shares are proposed to be listed (the “**Stock Exchanges**”), as the case may be, and as well as in addenda or supplements thereto, investor and roadshow presentations, research reports and other documents in relation to the Offer (the “**Offer Documents**”) and any other material to be used in relation to the Offer.

We also consent to the inclusion of this letter as a part of “**Material Contracts and Documents for Inspection**” in connection with the Offer, which will be available for inspection at the Company’s registered office or uploaded on the Company’s website from date of the filing of the RHP until the Bid/Offer Closing Date.

We also consent to be named as an ‘Expert’ in terms of Section 2(38) and Section 26(5) of the Companies Act, 2013, as amended, with respect to this certificate. The following details with respect to us may be disclosed in the Offer Documents:

Name of Chartered Engineer: Anudeep Krishna. B

Telephone Number: +91 9902096413

Email: anudeep.bheemineni@gmail.com

Registration Number: M-1712807

This certificate may be relied upon (in part or in full) by the Company, the BRLMs and the legal counsels to the Company and the BRLMs, appointed pursuant to the Offer and may be submitted to the Stock Exchanges and any other regulatory or statutory or governmental authority. We hereby consent to this letter being disclosed by the BRLMs, if required (i) by reason of any law, regulation or order of a court or by any government or competent regulatory authority, or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

We undertake to immediately inform the BRLMs and legal counsels in case of any changes to the above until the date when the Equity Shares pursuant to the Offer commence trading on the Stock Exchanges. In the absence of any such communication from us until the date when the Equity Shares commence trading on the Stock Exchanges, the above information contained in the Material Contracts and Documents for Inspection and certified herein should be taken as true, correct, accurate and updated and you may assume that there is no change in respect of the matters covered in this certificate.

We agree to keep information regarding the Offer strictly confidential.

Sincerely,

For and on behalf of Anudeep Krishna B

Authorised Signatory

Name: Anudeep Krishna B

Designation: Chartered Engineer

Encl: As above.

**CC:**

CapitalSquare Advisors Private Limited

Referred to as the “BRLM”

205-209, 2nd Floor, AARPEE Centre, MIDC Road

No.11, CTS 70, Andheri (E), Mumbai – 400093

**Legal Counsel to the Offer**

**Mindspright Legal**

712-714, C-Wing, Trade World,

Kamla City, Senapati Bapat Marg,

Lower Parel (West), Mumbai - 400013

Tel: +91-22-40020665,

Fax: +91-22-40020664

  


**Annexure - A**

**Details of capacity utilisation**

**Location: S.No.220/3A-3B, Madhavaram-Redhills High Road (Near Vadaperumbakkam), Madhavaram, Chennai, Tamil Nadu 600060**

**MONTHWISE CAPACITY FOR APRIL 2025 to DECEMBER 2025- URAD DHALL**

Month	Installed capacity (In Kgs)	Actual Production (In Kgs)	Utilization
Apr'25	2080000.0	1549068	74.47%
May'25	2160000.0	1573834	72.86%
Jun'25	2000000.0	1324004	66.20%
Jul'25	2160000.0	929659	43.04%
Aug'25	2080000.0	1489316	71.60%
Sep'25	2080000.0	1320960	63.51%
Oct'25	2160000.0	1478618	68.45%
Nov'25	2000000.0	1632786	81.64%
Dec'25	2160000.0	2066084	95.65%

**MONTHWISE CAPACITY FOR APRIL 2025 to DECEMBER 2025- TOOR DHALL**

Month	Installed capacity (In Kgs)	Actual Production (In Kgs)	Utilization
Apr'25	468000.0	200000	42.74%
May'25	486000.0	200000	41.15%
Jun'25	450000.0	236650	52.59%
Jul'25	486000.0	300000	61.73%
Aug'25	468000.0	320650	68.51%
Sep'25	468000.0	113900	24.34%
Oct'25	486000.0	232950	47.93%
Nov'25	450000.0	200000	44.44%
Dec'25	486000.0	246103	50.64%

**CAPACITY UTILIZATION FOR FY 2022-23, 2023-24, 2024-25 & APRIL 2025 to DECEMBER 2025**

**TOTAL REVENUE CONTRIBUTION ALONG WITH CAPACITY**

Particulars	For the period ended	For the Period / Year ended on		
	December 31, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Total Installed Capacity (in MT)	23128.00	29400.00	29400.00	29400.00
Total Actual Production (in MT)	15,414.58	19,272.01	15,149.80	13,939.29
Total Capacity Utilization (in %)*	59.53%	65.55%	51.53%	47.41%
<b>Contribution to revenue from operations of top 1 / 3 / 5 / 10 customers</b>				
Top 1 Customers (%)	44.70%	58.36%	43.67%	38.54%

R. Aravindhan  
 Chartered Accountant (India)

Top 3 Customers (%)	57.29%	65.04%	56.02%	47.53%
Top 5 Customers (%)	64.26%	69.80%	60.69%	52.70%
Top 10 Customers (%)	74.50%	75.34%	67.68%	59.91%
<b>Contribution to purchases of top 1 / 3 / 5 / 10 Suppliers</b>				
Top 1 Suppliers (%)	15.27%	21.55%	19.53%	9.25%
Top 3 Suppliers (%)	23.96%	29.87%	38.70%	19.23%
Top 5 Suppliers (%)	29.42%	34.82%	48.71%	28.25%
Top 10 Suppliers (%)	40.07%	44.55%	65.61%	44.85%

**URAD DAL PLANT:**

Particulars	For the period ended	For the Period / Year ended on		
	December 31, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Installed Capacity (in MT)	18,880.00	24,000.00	24,000.00	24,000.00
Actual Production (in MT)	13,364.33	14,857.51	13,704.27	13,695.61
Capacity Utilization (in %)*	70.83%	61.91%	57.10%	57.07%
<b>Contribution to revenue from operations of top 1 / 3 / 5 / 10 customers</b>				
Top 1 Customers (%)	39.10%	36.10%	39.01%	38.98%
Top 3 Customers (%)	49.43%	42.58%	50.17%	47.80%
Top 5 Customers (%)	56.19%	46.83%	54.84%	53.03%
Top 10 Customers (%)	65.08%	52.22%	60.20%	60.26%
<b>Contribution to purchases of top 1 / 3 / 5 / 10 Suppliers</b>				
Top 1 Suppliers (%)	15.27%	21.55%	13.58%	5.40%
Top 3 Suppliers (%)	23.55%	27.78%	28.31%	11.24%
Top 5 Suppliers (%)	28.92%	31.61%	36.00%	16.50%
Top 10 Suppliers (%)	38.95%	38.33%	48.89%	26.21%

**TOOR DAL PLANT:**

Particulars	For the Period ended	For the Period / Year ended on		
	December 31, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Installed Capacity (in MT)	4,248.00	5,400.00	5,400.00	5,400.00
Actual Production (in MT)	2,050.25	4,414.50	1,445.53	243.68
Capacity Utilization (in %)*	48.23%	81.75%	26.77%	4.51%
<b>Contribution to revenue from operations of top 1 / 3 / 5 / 10 customers**</b>				
Top 1 Customers (%)	4.65%	22.26%	4.40%	0.29%
Top 3 Customers (%)	7.75%	23.76%	7.21%	0.50%
Top 5 Customers (%)	8.66%	24.56%	8.42%	0.60%
Top 10 Customers (%)	10.39%	25.40%	9.12%	0.77%
<b>Contribution to purchases of top 1 / 3 / 5 / 10 Suppliers**</b>				
Top 1 Suppliers (%)	1.00%	2.09%	1.43%	0.30%
Top 3 Suppliers (%)	2.87%	5.49%	3.15%	0.73%
Top 5 Suppliers (%)	4.44%	7.63%	4.19%	1.01%
Top 10 Suppliers (%)	6.87%	11.07%	5.80%	1.53%

**INSTALLED CAPACITY ASSUMPTIONS**

Urud Dhall- 4 TPH \* 20 hours per day\* No of working days in the month

Toor Dhall- 1.5 TPH \* 12 hours per day\* No of working days in the month



**Annexure – B**

**LIST OF PLANT AND MACHINERY**

**a. Machineries installed for Urad Dal Manufacturing Process**

S. No.	Name of Machinery	Quantity	Usage
1	5 TPH 400 BC IMP Gear ABB Motor HD	1	Motors used for dhal processing
2	5 TPH 400 BC IMP Gear ABB Motor HD 21'	1	Motors used for dhal processing
3	5 TPH 400 BC IMP Gear ABB Motor HD 24'	1	Motors used for dhal processing
4	Airlock MSPN	4	Maintains pressure balance and prevents air leakage during material transfer
5	Bosh DG P5 Colour Sorter	1	Process for pulses rejection, black dhal, red dhal cleaning process
6	Burner	1	Provides heating for drying and conditioning
7	Compressed Air Filter	1	Process for dust cleaning
8	Control Panel	1	Process control the panel
9	Cyclone Separator	4	Husk Collectors for cattle feeds & foods
10	Dry Destoner MTSD	1	Raw material stone remover
11	Gabbar Heavy Stitching Machine	1	Finished goods filling and packing area
12	Grain Discharge Bucket Elevator	26	Grain bucket uses for goods change for next process
13	Grain Mover	30	Products transfer from one tank to another tank
14	Grain Mover - Screw Conveyor	5	Products transfer from one tank to another tank
15	Gravity Separator VIBROGRADER	1	Only used for dhal processing
16	Industrial Fans and Blowers	3	Only used for dhal processing
17	MTRA Machine Sieves	6	Filter to grain stick, soil, wastage
18	MTRA Per Spare Sieve	1	Filter to grain stick, soil, wastage
19	Oil Line - Pipes Fitting	1	Only use for Oil mixing to raw material
20	Pc Software & Accessories	1	All panel controller
21	Pulse Dryer	1	Raw material heating after dry process
22	Pulse Hulling Machine	4	Raw material heating after dry process
23	Pulses Roll Machine & Accessories	4	Raw material heating after dry process to skin remover rollers
24	Rotary Screw Compressor	1	Compressor use connects to sorter air process

**b. Machineries installed for Toor Dal Manufacturing Process**

S. No.	Name of Machinery	Quantity	Usage
1	Airlock MSPN	2	Raw material heating after dry process
2	Bosh DG P5 Colour Sorter	1	Process for pulses rejection, red dhal cleaning process
3	Burner	1	Process for heating
4	Compressed Air Filter	1	Process for dust cleaning
5	Control Panel	1	Process control the panel
6	Cyclone Separator	2	Husk Collectors for cattle feeds & foods
7	Dry Destoner MTSD	1	Dry process to raw material
8	Dry Destoner MTSD	1	Process for raw material process after heating process
9	GI Sheet	1	Use for ready to storage bins
10	Grain Mover - Screw Conveyor	3	Only ready and use for raw material & Finished Goods Storage bin and flat form
11	Industrial Fans and Blowers	2	Only ready and use for raw material & Finished Goods Storage bin and flat form
12	MTRA Machine Sieves	6	Filter process to raw material wastage

Chartered Engineer (India)

13	MTRA Per Spare Sieve	1	Filter process to raw material wastage
14	Oil Line - Pipes Fitting	1	Raw material process to oil mixing
15	Pulse Dryer	1	Raw material process to oil mixing
16	Pulse Hulling Machine	3	Remove the seed coats of raw material
17	Pulses Roll Machine & Accessories	3	Raw Material skin removers
18	Rotary Screw Compressor	1	Raw material heating after dry process to skin remover rollers

**c. Machineries installed for General Purpose Utilities**

S. No.	Name of Machinery	Quantity	Usage
1	1.5 HP Motor	1	Only use for water filling in R.O. Plant tank for Drinking water
2	1 HP Oil Motor Pump	1	Only finished goods mesh to oil mixing for raw material skin remove.
3	20 TPH 600 BC IMP Gear ABB Motor HD	4	use to grain process
4	425KG Cylinder + 100Kg Vaporiser and Accessories	1	Raw material Heating Process
5	Adjustable Loading Conveyor - 7.5 Mtr	1	Urad Raw goods don't wastage for floor area for adjustable conveyer
6	Aspiration Channel	4	4 nos. of channel process for cleaning, 1 <sup>st</sup> pass, 2 <sup>nd</sup> pass, 3 <sup>rd</sup> pass for finished goods
7	Aspirator MVSF	1	Remove the stick and soil.
8	Belt Conveyor 1500x300 mm	4	Moves product across water/drying/cleaning stages
9	Chequered Coil/plate	1	Only ready and use for raw material & Finished Goods Storage bin
10	Cyclone Separator	1	Husk Collectors for cattle feeds & foods
11	Double Bag Filling Machine - 5-50Kg	1	Finished Good filling Area
12	Grain Discharge	4	Final product outfeed for loading and dispatch.
13	Industrial Vacuum Cleaner	1	Mill total area cleaning Purpose
14	Inkjet Printer	1	Printing for pp bags packing material manufacturing rate & manufacturing date
15	Magnet Apparatus	5	use to finished good filling hold to stick & insects
16	Stitching Conveyor - 4 Mtr	1	Bulk finished goods packing process.
17	Storage Bin	30	Only ready and use for raw material & Finished Goods Storage bin
18	Storage Bin Silo Packing Machine	2	Only ready and use for urad raw material & Goods Storage bin
19	Thermal Transfer Over Printing Machine	2	Only bulk bag expiry and manufacturing date printing process
20	Vertical Form Fill Seal Machine + Valu matric Filler	1	Only bulk bag expiry and manufacturing date printing process
21	Weighing Machine – Electronics	4	Only finished goods loading weight check process
22	Welding Mesh	2	Only fitting for machine assemble works
23	Wired Cabinets	1	For storing spare parts and excess materials

*B. Aditya*



PHOTOGRAPHS OF MACHINERIES IN THE PLANT



R. Aditya Krishna B  
M-1712807  
Chartered Engineer (India)

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# The Institution of Engineers (India)

By virtue of Qualification, Professional training and Corporate Membership of this Institution

**ANUDEEP KRISHNA B**

**OF**

**CHEMICAL ENGINEERING DIVISION**

is hereby authorised to use the style and title of

**Chartered Engineer [India]**



**M-1712807**

Dated 05-02-2021



*H. G. L.*

Secretary and Director General

