

To
The Members of Crazy Snacks Limited

Report on the Audit of the Consolidated Financial Statement

Opinion

We have audited the accompanying consolidated financial statement of **Crazy Snacks Limited** ("the Holding Company") and its subsidiaries Crazy Bakery Udyog Private Limited, Crazy Fun Foods Private Limited., which comprise the Consolidated Balance Sheet as at March 31st, 2026 and the Consolidated Statement of Profit and Loss, Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statement, including 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 consolidated financial statement 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 including the accounting standards specified under section 133 of the Act generally accepted in India, of the consolidated state of affairs of the Company as at March 31st, 2026, its consolidated profit, consolidated cash flows and consolidated changes in equity 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 consolidated financial statement 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 consolidated financial statement under the provisions of the Act and the rules there under, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statement of the current period. These matters were addressed in the context of our audit of the consolidated financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



- New Delhi
- Lucknow
- Prayagraj
- Ranchi
- Noida
- Mau
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Sl. No.	Key Audit Matters	Addressing the Key Audit Matters
1.	Revenue Recognition (refer note 18 to the consolidated financial statement) The revenue of the Company consists primarily of sale of food products that are sold through distributors, modern trade and direct sale channels amongst others. Revenue is recognized when the control of products is transferred to the customer and there is no unfulfilled obligation. Owing to the volume of sales transactions, size of the distribution network and varied terms of contracts with customers, revenue is determined to be an area involving significant risk in line with the requirements of the Standards on Auditing and hence, requiring significant auditor attention. The Company and its external stakeholders focus on revenue as a key performance indicator and this could create an incentive for revenue to be overstated or recognised before control has been transferred. Considering the aforesaid significance to our audit and the external stakeholders, revenue recognition has been considered as a key audit matter for the current year's audit.	Our key audit procedures around revenue recognition included, but were not limited to, the following: - Assessed the appropriateness of the revenue recognition accounting policies of the Company including those relating to rebates and trade discounts, by evaluating compliance with the applicable accounting standards. - Evaluated the design and tested the operating effectiveness of the key controls with respect to revenue recognition including general and specific information technology controls. - Performed substantive testing on selected samples of revenue transactions recorded during the year by testing the underlying documents including contracts, invoices, goods dispatch notes, shipping documents and customer receipts, wherever applicable. - Understood and evaluated the Company's process for recording of the accruals for discounts and rebates and ongoing incentive schemes and on a test basis, verified the year end provisions made in respect of such schemes. - Performed analytical review procedures on revenue recognised during the year to identify any unusual and/or material variances. - Performed confirmation and alternative procedures on selected invoices outstanding as at the year end. - Tested a select sample of revenue transactions recorded before the financial year end date to determine whether the revenue has been recognised in the appropriate financial period. - Tested a sample of manual journal entries posted to revenue ledgers to identify any unusual items.



		Evaluated the appropriateness and adequacy of disclosures in the standalone consolidated financial statement in respect of revenue recognition in accordance with the applicable requirements.
2.	Related Party Transactions (refer note 27 to the consolidated financial statement) The Company has entered into several transactions Related part with related parties during the year ended 31 March 2026 and also has outstanding balances as at the year end. We identified related party transactions as a key audit matter due to the risk with respect to completeness of disclosures made in the standalone consolidated financial statement due to a volume of such transactions, recoverability of balances outstanding, compliance with statutory regulations governing related party transactions such as the Companies Act, 2013.	Our key audit procedures around related party transactions included, but were not limited to, the following: - Evaluated the design and tested the operating effectiveness of the key controls to identify and disclose related party relationships and transactions in accordance with the relevant accounting standards. - On a sample basis, inspected relevant ledgers, agreements and other information that may indicate the existence of related party relationships or transactions. We also assessed the completeness of related parties with reference to the various statutory registers and declarations maintained by the Company's management. - Verified the management's assessment of recoverability of dues from related parties by reference to underlying supporting documents such as valuation of underlying assets of such entities and settlement of such transactions subsequent to the balance sheet date. - On a sample basis, tested the Company's assessment of related party transactions for arms' length pricing. - Considered the adequacy and appropriateness of the disclosures made in the standalone consolidated financial statement of related party relationships and transactions in accordance with the requirements of applicable accounting standard.



4.	Non-verification of Cash in Hand at Factory and Office Premises (refer note 14 to the standalone financial statements) The Company is engaged in the food business, wherein a significant portion of revenue is generated through cash collections from a large number of small vendors and outlets. Consequently, the Company maintains high cash balances at various locations. Due to the nature of these transactions and the volume of cash involved, there is a heightened risk of misappropriation, pilferage, or errors in the recording and reconciliation of cash balances. Physical verification of cash is an important audit procedure to assess the existence of such balance. During the course of our audit, we were unable to conduct physical verification of cash-in-hand as required, due to limitations imposed by circumstances. Given the significance of the cash balance and the level of management judgment involved in ensuring adequate control and reconciliation, this has been considered as a key audit matter.	Our audit procedures included, among others: • Understanding, evaluating, and testing the design and operating effectiveness of internal controls over cash collection, custody, and reconciliation. • Testing a sample of daily cash collection and deposit records to assess the completeness and accuracy of recorded transactions. • Verifying the reconciliation of cash balances at the year-end with subsequent bank deposits. • Assessing the adequacy of the disclosures made in the financial statements regarding cash balances and related risks. • Examining subsequent cash receipts and payments to corroborate the year-end balance. • Reviewing cash book entries and performing bank reconciliation. • Obtaining a written representation from management confirming the balance. Based on the procedures performed, we found the management's processes relating to cash handling and reconciliation to be generally appropriate and the disclosures to be adequate.
5.	Non-verification of Inventory at Factory Premises and Audit Procedures for Existence of Finished Goods and Raw Materials The Company maintains an inventory of finished goods and raw materials amounting to ₹ 32.43 crores as at 31 March 2026, located at its factory premises. The finished goods primarily include bakery products, such as rusk, snacks, and bread, while the raw materials comprise flour, semolina, oil, and other necessary inputs.	Our audit procedures included, among others: • Evaluating the internal controls relating to recording and monitoring of inventory movements. • Performing alternate audit procedures, such as inspection of dispatch records, stock transfer notes, and confirmations from the holding company <i>Crazy Snacks</i>. • Reviewing inventory consumption and movement analysis for the year.



The Group did not carry out physical verification of such inventory during the year. Since the holding company has entered into significant transaction involving the sale and purchase of inventory and fixed assets with its subsidiary company and vice-versa, on a demand basis, there is an increased risk relating to the existence and completeness of inventory. Given the materiality of the inventory and the extensive audit effort required to perform alternative procedures, this matter has been identified as a key audit matter.	• Assessing the adequacy of related disclosures in the financial statements. • Examined Goods Receipt Notes (GRNs), Material Issue Slips, Production Reports, and Dispatch Documents around year end. • Obtained a Management representation Letter confirming quantities and condition of inventory, accuracy of inventory records and responsibility for maintaining proper inventory systems. Based on the audit procedures performed, we found that the alternate procedures provided sufficient appropriate audit evidence regarding the existence and valuation of inventory.
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Information other than the Consolidated Financial Statements and Auditor's Report thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board Report, but does not include the consolidated financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and the Annual report, which is expected to be made available to us after that date.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, 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.

When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.



Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Statements in terms of the requirements of the Act, that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated Statement of Changes in Equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015 as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group for preventing and detecting frauds and other irregularities; the 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 controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's responsibilities for the audit of the consolidated financial statement

Our objectives are to obtain reasonable assurance about whether the consolidated financial statement is 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 based on this consolidated financial statement.

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

- Identify and assess the risks of material misstatement of the consolidated financial statement, 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 consolidated financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statement, including the disclosures, and whether the consolidated financial statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information/ financial statements of the entities or business activities within the Group, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of financial statements of such entities included in the financial statements, of which we are the independent auditors. We remain solely responsible for our audit opinion.

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 consolidated financial statement 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.



Other Matters

The consolidated financial statements also include two subsidiaries for the year ended March 31st, 2026 as considered in the consolidated financial statements. These financial statements have been audited by us whose reports have been furnished to the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of Sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, are based solely on our reports.

Report on other legal and regulatory requirements

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 purposes of our audit of the aforesaid consolidated financial statements.
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books except for the matters stated in paragraph (h) (d) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended);
- (c) The consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (d) In our opinion, the aforesaid consolidated financial statement complies with the accounting standards specified under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2015.
- (e) On the basis of the written representations received from the directors of the Holding Company, and its subsidiaries company and taken on record by the Board of Directors of the Holding Company, and its subsidiaries company, respectively covered under the Act none of the directors of the Group companies, are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) The modification relating to the maintenance of accounts and other matters connected therewith with respect to the consolidated financial statements are as stated in paragraph (b) above on reporting under Section 143(3)(b) of the Act and paragraph (h) (d) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended);
- (g) With respect to the adequacy of the internal financial controls with reference to financial statement of the Holding Company, and its subsidiaries company covered under the Act, and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" wherein we have expressed an unmodified opinion, and



(h) 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;

- a. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group, as detailed in notes 27 to the consolidated financial statements;
- b. The Holding Company, and its subsidiaries company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2026;
- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding company, subsidiaries company covered under the Act, during the year ended 31 March 2026;
- d. (i) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) 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 or entity, 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.

(ii) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been received by the company from any person or entity, 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.

(iii) Based on audit procedures that have been 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) above, contain any material misstatement.
- e. Based on our examination which included test checks, in respect of financial year ended 31 March 2026, the Holding Company, and its subsidiaries, which are companies incorporated in India and audited under the Act, have used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software except at the database level for accounting software ZOHO Corporation Go Frugal to log any direct data changes. Further, during the course of our audit we did not notice any instance of the audit trail (edit log) feature being tampered with on



accounting software where this feature has been enabled, except in case of Crazy Funfoods Private Limited a subsidiary company, as reported by us has used accounting software which has no feature for recording audit trail (edit log) throughout the year. Further, the audit trail has been preserved by the holding company, its 1 subsidiary Crazy Bakery Udyog Private Limited as per the statutory requirements for record retention.

- f. The Company has not proposed, declared and paid any dividend during the year. Accordingly reporting under Rule 11 is not applicable to the Company.
- g. As required by Section 197(16) of the Act based on our audit, we report that the Holding Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under Section 197 read with Schedule V to the Act. Further, based on our audit, we report that 2 subsidiaries incorporated in India whose financial statements have been audited under the Act and as certified by the management of Holding Company whose financial statements are audited and have been furnished to us by management.
- h. As required by clause (xxi) of paragraph 3 of Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of Section 143(11) of the Act based on the consideration of the Order reports issued till date by us, of companies included in the consolidated financial statements and covered under the Act we report that there are no qualifications or adverse remarks reported in the respective Order reports of such companies.

For HCO & Co.

Chartered Accountants

Firm Registration No. 001087C



CA. Pranov Agrawal

Partner

Membership No. 471988

UDIN: 26471988JUFCTE1212

Place: Gorakhpur

Date: 08 October 2026

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 2 (g) under 'Report on other legal and regulatory requirements' section of our report to the Members of **Crazy Snacks Limited** on the consolidated financial statements for the year ended 31st March 2026)

Report on the internal financial controls over financial reporting under clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Crazy Snacks Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), as at and for the year ended 31st March 2026, we have audited the internal financial controls with reference to financial statements of the Holding Company, and its subsidiaries company, which are companies covered under the Act, as at that date.

Responsibilities of Management and Those Charged with Governance for Internal Financial Controls

The respective Board of Directors of the Holding Company, and its subsidiaries company, which are companies covered under the Act is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility for the Audit of the Internal Financial Controls with Reference to Financial Statements.

Our responsibility is to express an opinion on the internal financial with reference to financial statements of the Holding Company, and its subsidiaries company, as aforesaid, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the consolidated financial statement, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of internal financial controls with Reference to Financial Statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statement for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statement in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statement.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion and according to the information and explanations given to us, the Holding Company, and its subsidiaries company, which are companies covered under the Act, have in all material respects, adequate internal financial controls with reference to financial statements and such controls were operating effectively as at 31st March 2026, based on the internal financial controls with reference to financial statements criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For HCO & Co.

Chartered Accountants

Firm Registration No. 001087C


CA. Pranov Agrawal

Partner

Membership No. 471988

UDIN: 26471988JUFCTE1212

Place: Gorakhpur

Date: 08 October 2026



CONSOLIDATED FINANCIAL STATEMENT OF CRAZY SNACKS LIMITED

REG. OFF: SRI PRAMODAAAY BHAVAN, OFFICERS RESIDENCE LANE

10 PARK ROAD, GORAKHPUR (U.P.) 273001

BALANCE SHEET AS AT 31ST MARCH 2026

Particulars	NOTES	AS AT	AS AT
		31ST MARCH, 2026	31ST MARCH, 2025
		(Rs in Lakhs)	(Rs in Lakhs)
I. EQUITY AND LIABILITIES			
1) SHAREHOLDERS FUNDS			
a) Share Capital	1	1793.88	1793.88
b) Reserve & Surplus	2	2520.28	1869.90
2) Minority Interest		13.26	13.05
2) NON CURRENT LIABILITIES			
a) Long Term Borrowings	3	3827.32	2802.31
b) Other Long Term Liabilities	4	44.40	48.89
3) CURRENT LIABILITIES			
a) Short Term Borrowings	5	3905.84	3523.27
b) Trade Payables	6		
i) Total outstanding dues of micro enterprises and small enterprises and	-	134.11	106.31
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises and	-	494.48	336.15
c) Other Current Liabilities	7	89.54	271.15
d) Short Term Provisions	8	442.68	217.50
TOTAL		13265.79	10982.40
II. ASSETS			
1) NON-CURRENT ASSETS			
a) Property, Plant and Equipments	9		
i) Tangible Assets		2816.42	3210.16
ii) Intangible Assets		7.80	2.15
iii) Capital Work in Progress (CWIP)		2319.52	584.57
b) Non Current Investments	10	17.96	16.88
c) Deferred Tax Assets (Net)	11	37.15	31.90
d) Long-Term Loans & Advances	12	167.93	127.83
2) CURRENT ASSETS			
a) Inventories	14	3542.96	2252.22
b) Trade Receivables	13	3893.47	3930.55
c) Cash and Cash Equivalents	15	75.90	488.82
d) Short Term Loan & Advances	16	335.91	291.37
e) Other Current Assets	17	50.78	45.96
TOTAL		13265.79	10982.40
Significant Accounting Policies	29		
Notes are integral part of the Financial statements			

As per our audit report of even date attached

For HCO & Co.

CHARTERED ACCOUNTANTS

FRN: 010870


CA PRANOV AGRAWAL
PARTNER

M.No.: 471988

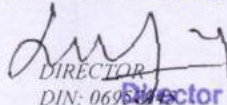
UDIN: 26471988JUFCTE1212

DATE: 08 October 2026

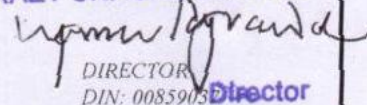
For and on Behalf of Board of Directors

CRAZY SNACKS LIMITED

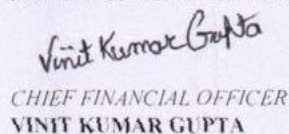
CRAZY SNACKS LIMITED CRAZY SNACKS LIMITED


DIRECTOR
DIN: 0695000

NAVIN KUMAR AGARWAL


DIRECTOR
DIN: 0085903

UPMA AGARWAL


CHIEF FINANCIAL OFFICER
VINIT KUMAR GUPTA

CONSOLIDATED FINANCIAL STATEMENT OF CRAZY SNACKS LIMITED
 REG. OFF: SRI PRAMODAAAY BHAVAN, OFFICERS RESIDENCE LANE
 10 PARK ROAD, GORAKHPUR(U.P.) 273001
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2026

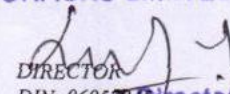
Particulars	Notes	YEAR ENDING	YEAR ENDING
		31ST MARCH, 2026	31ST MARCH, 2025
		(Rs in Lakhs)	(Rs in Lakhs)
INCOME			
Revenue from Operations	18	11628.85	11138.21
Other Income	19	5.84	25.12
TOTAL INCOME		11634.70	11163.33
EXPENSES			
Cost of Materials Consumed	20	6369.84	6211.08
Changes in inventories of Finished Goods, Work-In-Progress	21	-67.74	-10.70
Manufacturing Expenses	22	1707.85	1492.73
Employee Benefit Expenses	23	761.34	723.79
Administrative & Other Expenses.	24	1141.97	1126.02
Finance Cost	25	443.99	391.63
Depreciation and Amortization Expenses	9	405.89	479.42
TOTAL EXPENSES		10763.13	10413.97
Profit before Exceptional and Extraordinary and Tax		871.56	749.36
Exceptional items		-	-
Profit before Extraordinary Items and Tax		871.56	749.36
Prior Period Income/(Expense)		.00	76.31
Profit Before Tax (PBT)		871.56	825.67
Less: Tax Expenses			
- Current		225.17	217.50
- Earlier Year		1.04	13.11
- Deferred Tax (Asset)/Liabilities		-5.25	-16.20
- Prior Period Items		-	.00
Profit After Tax (PAT)		650.60	611.26
Profit for the year attributable to			
Minority Interest		.21	.25
Profit attributable to shareholder		650.39	611.02
Earning Per Equity Share (in Rs.)	30	-	-
(Face Value Rs. 100 per share)			
i) Basic EPS		3.63	3.41
ii) Diluted EPS		3.63	3.41
Significant Accounting Policies	29		
Notes forming integral part of financial statements			

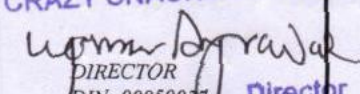
As per our audit report of even date attached
 For HCO & Co.
CHARTERED ACCOUNTANTS
 FRN: 01087C

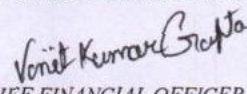

CA PRANOV AGRAWAL
 PARTNER
 M.No.: 471988
 UDIN: 26471988JUFCTE1212
 DATE: 08 October 2026

For and on Behalf of Board of Directors
CRAZY SNACKS LIMITED

CRAZY SNACKS LIMITED **CRAZY SNACKS LIMITED**


 DIRECTOR
 DIN: 069579
NAVIN KUMAR AGARWAL


 DIRECTOR
 DIN: 00859037
UPMA AGARWAL


 CHIEF FINANCIAL OFFICER
VINET KUMAR GUPTA

CONSOLIDATED FINANCIAL STATEMENT OF CRAZY SNACKS LIMITED
REG. OFF: SRI PRAMODAAAY BHAVAN, OFFICERS RESIDENCE LANE
CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH 2026

Amount in Lakhs

PARTICULARS		2025-2026	2024-2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit after tax as per Profit & Loss Account	650.60	611.26
	Add: Appropriations:-		
	-Provision for Taxation	225.17	217.50
	-Earlier Year Taxation	1.04	13.11
	-Deferred Tax Asset	-5.25	-16.20
	-Provision for Gratuity	.00	20.83
	-Minority Interest	-.21	-.25
		220.76	234.99
	Net Profit Before Tax	871.35	846.25
	Add:- Non-Cash Expenses:-		
	-Depreciation \ Amortisation	405.89	479.42
	-Interest and Finance Charge Paid	443.99	391.63
		849.88	871.05
	Less:- Non-Operating Gains :-		
	-Interest Income	1.58	1.14
	- Prior Period Interest Subsidy	.00	76.31
	-Other provisions written off	.00	.00
		1.58	77.45
	Operating Profit before Working Capital Changes	1719.65	1639.84
	Adjusted for:-		
	(Increase)\Decrease in Short Term Loans & Advances	-44.54	-17.58
	(Increase)\Decrease in Inventories	-1290.73	-926.67
	Increase\Decrease in Trade Payables	186.14	-17.15
	Increase\Decrease in Other Current Liabilities	-181.62	77.50
	(Increase)\Decrease in Other Current Assets	-4.82	-34.14
	(Increase)\Decrease in Trade Receivables	37.08	-1172.85
	Increase\Decrease in Other Long Term Liabilities	-4.48	15.27
		-1302.97	-2075.62
	Cash Generated from Operations	416.68	-435.78
	Taxes (Paid) \ Refund		
	-Current Year	.00	202.43
	-Earlier Years	1.04	13.11
		1.04	215.54
	Net Cash from Operating Activities	415.63	-651.32
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed Assets and Increase in CWIP	-1752.76	-912.49
	Purchase of Long Term Investments	-1.08	6.00
	Realisation on Sale of Fixed assets	.00	140.78
	Interest Income	1.58	1.14
	Net Cash from\used in) Investing Activities	-1752.26	-764.57
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase in Share Capital		
	Increase in Share Application Money Pending Allotment		
	Increase\Decrease in Long Term Borrowings	1025.01	1128.03
	Increase\Decrease in Short Term Borrowings	382.57	675.76
	Interest and Finance Charge	-443.99	-391.63
	(Increase)\Decrease in Long Term Loans and Advances	-40.10	.66
	Contribution from Minority Interest	.21	.25
	Net Cash from\used in) Financing Activities	923.70	1413.07



Net Increase / (Decrease) in Cash and Cash Equivalents	-412.92	-2.81
Opening Balance of Cash & Cash Equivalents	488.82	491.63
Closing Balance of Cash & Cash Equivalents	75.90	488.82

Note: -

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 on cash flow
2. Figures in bracket indicate cash outflow and without brackets indicate cash inflow.

As per our audit report of even date attached

For HCO & Co.

CHARTERED ACCOUNTANTS

FRN: 01087C



CA PRANOV AGRAWAL

PARTNER

M.No.: 471988

UDIN: 26471988JUFCTE1212

DATE: 08 October 2026

For and on Behalf of Board of Directors

CRAZY SNACKS LIMITED

CRAZY SNACKS LIMITED CRAZY SNACKS LIMITED

Upma Agarwal

DIRECTOR
DIN: 00859037
UPMA AGARWAL

Navin Kumar Agarwal

DIRECTOR
DIN: 06957945
NAVIN KUMAR AGARWAL

Vinit Kumar Gupta

CHIEF FINANCIAL OFFICER
VINIT KUMAR GUPTA

INDEPENDENT AUDITORS' REPORT

To
The Members of Crazy Snacks Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Crazy Snacks Limited** ("the Company"), which comprise the balance sheet as at March 31st 2026 and the Statement of Profit and Loss and statement of Cash Flows for the year then ended, and notes to the financial statements, including 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 including the accounting standards specified under section 133 of the Act generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, its profit and cash flows 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 there under, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



1 | Page

- New Delhi
- Lucknow
- Prayagraj
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- Noida
- Mau
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- Patna
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independent firms

Sl. No.	Key Audit Matters	Addressing the Key Audit Matters
1.	Revenue Recognition (refer note 18 to the standalone financial statements) The revenue of the Company consists primarily of sale of food products that are sold through distributors, modern trade and direct sale channels amongst others. Revenue is recognized when the control of products is transferred to the customer and there is no unfulfilled obligation. Owing to the volume of sales transactions, size of the distribution network and varied terms of contracts with customers, revenue is determined to be an area involving significant risk in line with the requirements of the Standards on Auditing and hence, requiring significant auditor attention. The Company and its external stakeholders focus on revenue as a key performance indicator and this could create an incentive for revenue to be overstated or recognised before control has been transferred. Considering the aforesaid significance to our audit and the external stakeholders, revenue recognition has been considered as a key audit matter for the current year's audit.	Our key audit procedures around revenue recognition included, but were not limited to, the following: - Assessed the appropriateness of the revenue recognition accounting policies of the Company including those relating to rebates and trade discounts, by evaluating compliance with the applicable accounting standards. - Evaluated the design and tested the operating effectiveness of the key controls with respect to revenue recognition including general and specific information technology controls. - Performed substantive testing on selected samples of revenue transactions recorded during the year by testing the underlying documents including contracts, invoices, goods dispatch notes, shipping documents and customer receipts, wherever applicable. - Understood and evaluated the Company's process for recording of the accruals for discounts and rebates and ongoing incentive schemes and on a test basis, verified the year end provisions made in respect of such schemes. - Performed analytical review procedures on revenue recognised during the year to identify any unusual and/or material variances. - Performed confirmation and alternative procedures on selected invoices outstanding as at the year end. - Tested a select sample of revenue transactions recorded before the financial year end date to determine whether the revenue has been recognised in the appropriate financial period. - Tested a sample of manual



		journal entries posted to revenue ledgers to identify any unusual items. • Evaluated the appropriateness and adequacy of disclosures in the standalone financial statements in respect of revenue recognition in accordance with the applicable requirements.
2.	Related Party Transactions (refer note 3 and note 12 to the standalone financial statements) The Company has entered into several transactions Related part with related parties during the year ended 31 March 2026 and also has outstanding balances as at the year end. We identified related party transactions as a key audit matter due to the risk with respect to completeness of disclosures made in the standalone financial statements due to a volume of such transactions, recoverability of balances outstanding, compliance with statutory regulations governing related party transactions such as the Companies Act, 2013.	Our key audit procedures around related party transactions included, but were not limited to, the following: • Evaluated the design and tested the operating effectiveness of the key controls to identify and disclose related party relationships and transactions in accordance with the relevant accounting standards. • On a sample basis, inspected relevant ledgers, agreements and other information that may indicate the existence of related party relationships or transactions. We also assessed the completeness of related parties with reference to the various statutory registers and declarations maintained by the Company's management. • Verified the management's assessment of recoverability of dues from related parties by reference to underlying supporting documents such as valuation of underlying assets of such entities and settlement of such transactions subsequent to the balance sheet date. • On a sample basis, tested the Company's assessment of related party transactions for arms' length pricing. • Considered the adequacy and appropriateness of the disclosures made in the standalone financial statements of related party relationships and transactions in accordance with the requirements



		of applicable accounting standard.
3.	Valuation, accuracy, completeness and disclosures pertaining to Trade Receivables (refer note 13 to the standalone financial statements). As of March 31, 2026, the company's gross trade receivables stand at ₹ 25.12 crore. Trade receivables represent a significant portion of the company's total current assets. We focused on this area because trade receivables are material to the financial statements, and external balance confirmations were not obtained for these balances. The absence of direct confirmations required us to apply significant auditor judgment to perform extensive alternative audit procedures to verify the existence and recoverability of these balances. The determination of the recoverable amount of these receivables involves significant management judgment and estimation, particularly regarding: • The assessment of the credit risk of individual customers and industry sectors. • Assumptions used to estimate historical default rates and forward-looking macroeconomic factors. Due to the materiality of the balance and the high degree of estimation uncertainty, the valuation and recoverability of trade receivables was determined to be a key audit matter.	Our audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows: • Testing management's controls over the billing and collection cycle. • Verifying subsequent cash collections after the balance sheet date by tracing them to bank statements for a significant sample of the receivable balances. • Inspecting underlying sales invoices, dispatch challans, and customer contracts for selected balances to test the existence assertion. • Evaluating the aging analysis of trade receivables and assessing management's provisioning for <i>expected credit losses (ECL)</i> in accordance with applicable accounting standards. • We evaluated the company's procedures for recognizing and measuring trade receivables to ensure that they are accurately stated in the financial statements. • We focused on the recoverability of trade receivables, especially in situations where significant amounts are overdue or there is evidence of potential credit risks. We also assessed the company's assessment of collectability, reviewed supporting documentation, and evaluated the adequacy of any impairment provisions. • We assessed the adequacy and accuracy of the disclosure related to trade receivables in the financial statements.
4.	Non-verification of Cash in Hand at Factory and Office Premises (refer	Our audit procedures included, among others:



	note 15 to the standalone financial statements) The Company is engaged in the food business, wherein a significant portion of revenue is generated through cash collections from a large number of small vendors and outlets. Consequently, the Company maintains high cash balances at various locations. Due to the nature of these transactions and the volume of cash involved, there is a heightened risk of misappropriation, pilferage, or errors in the recording and reconciliation of cash balances. Physical verification of cash is an important audit procedure to assess the existence of such balance. During the course of our audit, we were unable to conduct physical verification of cash-in-hand as required, due to limitations imposed by circumstances. Given the significance of the cash balance and the level of management judgment involved in ensuring adequate control and reconciliation, this has been considered as a key audit matter.	• Understanding, evaluating, and testing the design and operating effectiveness of internal controls over cash collection, custody, and reconciliation. • Testing a sample of daily cash collection and deposit records to assess the completeness and accuracy of recorded transactions. • Verifying the reconciliation of cash balances at the year-end with subsequent bank deposits. • Assessing the adequacy of the disclosures made in the financial statements regarding cash balances and related risks. • Examining subsequent cash receipts and payments to corroborate the year-end balance. • Reviewing cash book entries and performing bank reconciliation. • Obtaining a written representation from management confirming the balance. Based on the procedures performed, we found the management's processes relating to cash handling and reconciliation to be generally appropriate and the disclosures to be adequate.
5	Non-verification of Inventory at Factory Premises and Audit Procedures for Existence of Finished Goods and Raw Materials The Company maintains an inventory of finished goods and raw materials amounting to ₹10.82 crores as at 31 March 2026, located at its factory premises. The finished goods primarily include bakery products, such as rusk, snacks, and bread, while the raw materials comprise flour, semolina, oil, and other necessary inputs. The Group did not carry out physical verification of such inventory during the year. Since the inventory is transferred to its subsidiary company, <i>Crazy Bakery</i>	Our audit procedures included, among others: • Evaluating the internal controls relating to recording and monitoring of inventory movements. • Performing alternate audit procedures, such as inspection of dispatch records, stock transfer notes, and confirmations from the subsidiary company Crazy Bakery Udyog. • Reviewing inventory consumption and movement analysis for the year. • Assessing the adequacy of related disclosures in the financial statements. • Examined Goods Receipt Notes



<i>Udyog Private Limited</i>, on a demand basis, there is an increased risk relating to the existence and completeness of inventory. Given the materiality of the inventory and the extensive audit effort required to perform alternative procedures, this matter has been identified as a key audit matter.	(GRNs), Material Issue Slips, Production Reports, and Dispatch Documents around year end. • Obtained a Management representation Letter confirming quantities and condition of inventory, accuracy of inventory records and responsibility for maintaining proper inventory systems. Based on the audit procedures performed, we found that the alternate procedures provided sufficient appropriate audit evidence regarding the existence and valuation of inventory.
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Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 based on these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We are 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 conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 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.

Report on other legal and regulatory requirements

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 Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 purposes of our audit.
- (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, the statement of profit and loss, and the 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, as amended from time to time.
- (e) On the basis of the written representations received from the directors as on March 31, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and its joint operations which are companies incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- (g) The Company being a limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act; and
- (h) 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;



- a. The Company does not have any pending litigations which would impact its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - d. (i) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) 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 or entity, 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.

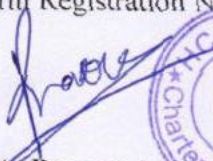
(ii) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding whether recorded in 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.

(iii) Based on audit procedures that have been 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) of Rule 11, as provided under (i) and (ii) above, contain any material misstatement.
- (i) Based on our examination which included test checks, in respect of financial year commencing on 01 April 2024, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software except at the database level for accounting software ZOH Corporation Go Frugal to log any direct data changes. Further, during the course of our audit we did not note any instance of the audit trail (edit log) feature being tampered with on accounting software where this feature has been enabled.



- (j) The Company has not proposed, declared and paid any dividend during the year.
Accordingly reporting under Rule 11 is not applicable to the Company.

For HCO & Co.
Chartered Accountants
Firm Registration No. 001087C


CA. Pranov Agrawal
Partner
Membership No. 471988
UDIN: 26471988TZKOYW4412
Place: Gorakhpur
Date: 08 October 2026



Annexure "A" to the Independent Auditor's Report*

(Referred to in paragraph I under 'Report on other legal and regulatory requirements' section of our report to the members of **Crazy Snacks Limited** of even date)

1.	In respect of the Company's Property, Plant and Equipment:
(a)	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(b)	The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets.
(c)	Pursuant to the program, certain Property, Plant and Equipment were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
(d)	According to the information and explanations given to us, the records examined by us, we report that the assets are held in the name of the Company as at the Balance Sheet date. In respect of immovable properties of land and building that have been taken on lease, if any and disclosed as assets in the financial statements, the lease agreements are in the name of the Company.
(e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year
(f)	According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
2. (a)	The inventory, except goods-in-transit and stocks lying with third parties, has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable, and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.
(b)	The Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks on the basis of security of current assets. According to the information and explanations given to us and on the basis of records examined by us, the quarterly returns and statement comprising stock and creditors statements, book debt statements and other stipulated financial information filed by the Company with such bank are not having material difference with the unaudited books of account of the Company, of the respective quarters and those differences are of explainable items.
3.	According to information and explanation given to us, the company has not granted loan, secured or unsecured to companies, firms, limited liability partnerships or other parties



	covered in the register required under section 189 of the Companies Act, 2013.												
4.	In our opinion and according to information and explanation given to us, the company has granted loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is applicable. Further the details of such loans and advance to associate, subsidiary company and investment in subsidiary company have been disclosed in the standalone financial statements. *The company has advanced loan at NIL rate of interest.												
5.	In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.												
6.	As per the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 in respect of the products/services of the Company. Accordingly, the provisions of clause 3(vi) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.												
7.	In respect of statutory dues:												
	(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including employees' state insurance, income-tax, goods and service tax, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.												
	(b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute except for the following: <table><tr><th>Name of the Statute</th><th>Nature of dues</th><th>Gross Amount (Rs. Lakhs)</th><th>Amount paid under Protest (Rs. Lakhs)</th><th>Period to which amount relates</th><th>Forum where dispute is pending</th></tr><tr><td>Income Tax Act 1961.</td><td>Income Tax Demand</td><td>523.76</td><td>Nil</td><td>2021-2022</td><td>Appealate Authority</td></tr></table>	Name of the Statute	Nature of dues	Gross Amount (Rs. Lakhs)	Amount paid under Protest (Rs. Lakhs)	Period to which amount relates	Forum where dispute is pending	Income Tax Act 1961.	Income Tax Demand	523.76	Nil	2021-2022	Appealate Authority
Name of the Statute	Nature of dues	Gross Amount (Rs. Lakhs)	Amount paid under Protest (Rs. Lakhs)	Period to which amount relates	Forum where dispute is pending								
Income Tax Act 1961.	Income Tax Demand	523.76	Nil	2021-2022	Appealate Authority								
	(c) According to the information and explanations given to us and the records of the company examined by us, there are no dues of sales- tax, service tax, goods and service tax, and value added tax which have not been deposited on account of any dispute.												
8.	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.												



9. (a)	In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
(c)	In our opinion and according to the information and explanations given to us by the management the company has not utilised any funds raised on short term basis for long-term purposes.
(d)	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Act.
(e)	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies (as defined under the Act).
10. (a)	The term loans taken if any, during the year have been applied for the purposes for which those are raised. Also, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments).
(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
11.	To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
12.	The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13.	According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14.	The company has an internal audit system which is in accordance with its size and business activities.
15.	According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them, and hence, provisions of Section 192 of the Act are not applicable to the Company.



16. (a)	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
(b)	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
(c)	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
17.	The company has not incurred cash losses in the financial year and in the immediately preceding financial year.
18.	There has been no resignation of the statutory auditors during the year.
19.	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, the auditor's knowledge of the Board of Directors and management plans, In our opinion that no material uncertainty exists as on the date of the audit report and the 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 liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
20.	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
21.	The reporting under clause 3(xxi) of the Order 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 HCO & Co.

Chartered Accountants

Firm Registration No. 001087C




CA. Pranov Agrawal

Partner

Membership No. 471988

UDIN: 26471988TZKOYW4412

Place: Gorakhpur

Date: 08 October 2026

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **Crazy Snacks Limited** of even date)

Report on the internal financial controls over financial reporting under clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Crazy Snacks Limited as at March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.



Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For HCO & Co.

Chartered Accountants

Firm Registration No. 001087C



CA. Pranov Agrawal

Partner

Membership No. 471988

UDIN: 26471988TZKOYW4412

Place: Gorakhpur

Date: 08 October 2026



CRAZY SNACKS LIMITED			
REG. OFF: SRI PRAMOD AAY BHAVAN, OFFICERS RESIDENCE LANE 10 PARK ROAD, GORAKHPUR (U.P.) 273001			
BALANCE SHEET AS AT 31ST MARCH 2026			
Particulars	Note No	AS AT 31ST MARCH, 2026 (Rs in '000)	AS AT 31ST MARCH, 2025 (Rs in '000)
I. EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS			
a) Share Capital	1	1,79,388.30	1,79,388.30
b) Reserve & Surplus	2	1,98,179.90	1,35,522.32
Total Equity		3,77,568.20	3,14,910.62
NON CURRENT LIABILITIES			
a) Long Term Borrowings	3	2,30,058.60	2,11,457.16
b) Other Long Term Liabilities	4	4,440.29	4,888.56
Total of Non-Current Liabilities		2,34,498.89	2,16,345.72
3) CURRENT LIABILITIES			
a) Short Term Borrowings	5	2,32,510.60	1,82,879.06
b) Trade Payables	6		
i) Total outstanding dues of Micro and Small enterprises and		8,572.18	7,354.08
ii) Total outstanding dues of creditors other than micro and small enterprises		22,988.54	18,338.01
c) Other Current Liabilities	7	5,872.80	24,068.80
d) Short Term Provisions	8	41,609.39	19,967.75
Total of Current Liabilities		3,11,553.52	2,52,607.70
TOTAL		9,23,620.60	7,83,864.04
II. ASSETS			
NON-CURRENT ASSETS			
a) Property, Plant and Equipments	9		
i) Tangible Assets		87,867.76	1,11,403.39
ii) Intangible Assets		73.92	187.46
iii) Capital Work in Progress		2,05,396.05	51,290.35
b) Non Current Investments	10	1,04,701.00	1,04,701.00
c) Deferred Tax Assets (Net)	11	3,053.33	3,296.94
d) Long-Term Loans & Advances	12	72,507.84	90,244.43
Total of Non Current Assets		4,73,599.90	3,61,123.56
CURRENT ASSETS			
a) Inventories	14	1,84,027.34	1,08,217.59
b) Trade Receivables	13	2,51,168.50	2,72,320.23
c) Cash and Cash Equivalents	15	4,434.19	26,109.12
d) Short Term Loan & Advances	16	5,788.85	11,726.79
e) Other Current Assets	17	4,601.82	4,366.75
Total of Current Assets		4,50,020.70	4,22,740.48
TOTAL		9,23,620.60	7,83,864.04
Significant Accounting Policies	26	0.00	.00
Notes are integral part of the Financial statements			
As per our audit report of even date attached For HCO & Co. CHARTERED ACCOUNTANTS FRN: 001087C CA. PRANOV AGRAWAL PARTNER M.No.: 471988 UDIN: 26471988TZKOYW4412 DATE: 08 October 2026 For and on Behalf of Board of Directors CRAZY SNACKS LIMITED CRAZY SNACKS LIMITED CRAZY SNACKS LIMITED DIRECTOR DIN: 0695794 NAVIN KUMAR AGARWAL DIRECTOR DIN: 00859037 UPMA AGARWAL Vinit Kumar Gupta CHIEF FINANCIAL OFFICER VINIT KUMAR GUPTA			

CRAZY SNACKS LIMITED
REG. OFF: SRI PRAMODAAY BHAVAN, OFFICERS RESIDENCE LANE
10 PARK ROAD, GORAKHPUR (U.P.) 273001
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2026

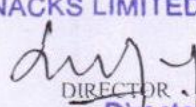
Particulars	Notes	YEAR ENDING	YEAR ENDING
		31ST MARCH, 2026	31ST MARCH, 2025
		(Rs in '000)	(Rs in '000)
INCOME			
Revenue from Operations	18	10,77,983.81	9,08,944.86
Other Income	19	604.56	2,452.76
TOTAL INCOME		10,78,588.38	9,11,397.62
EXPENSES			
Cost of Materials Consumed	20	6,97,576.96	5,51,351.79
Changes in inventories of Finished Goods, Work-In-Progress	21	-6,488.23	2,497.90
Manufacturing Expenses	22	1,20,118.05	1,06,653.78
Employee Benefit Expenses	23	47,557.38	43,929.73
Administrative & Other Expenses.	24	92,769.62	95,628.47
Finance Cost	25	23,355.50	18,299.05
Depreciation and Amortization Expenses	9	19,052.09	21,692.01
TOTAL EXPENSES		9,93,941.36	8,40,052.74
Profit before Exceptional and Extraordinary items and Tax (III - IV)		84,647.01	71,344.89
Exceptional items		-	-
Profit before Extraordinary Items and Tax (V - VI)		84,647.01	71,344.89
Prior Period Income/(Exp.)		0.00	7,631.00
Profit Before Tax (PBT) (VII - VIII)		84,647.01	78,975.89
Less: Tax Expenses			
- Current Tax		21,641.64	19,967.75
- Income Tax Paid Earlier Year		104.19	1,310.90
- Deferred Tax Liability/(Assets)		243.61	-561.97
- Prior Period Items		-	0.00
Short Provision of Earlier Years		-	-
Profit/(Loss) for the period (IX-X)			
Profit After Tax (PAT)		62,657.57	58,259.21
Earning Per Equity Share	29	3.49	3.25
(Face Value Rs. 10 per share)			
(1) Basic		3.49	3.25
(2) Diluted		3.49	3.25
Significant Accounting Policies	26		
Notes forming integral part of financial statements			

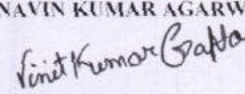
As per our audit report of even date attached
For HCO & Co.
CHARTERED ACCOUNTANTS
FRN: 001087C



CA. PRANOV AGRAWAL
PARTNER
M.No.: 471988
UDIN: 26471988TZKOYW4412
DATE: 08 October 2026

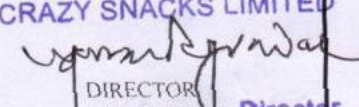
CRAZY SNACKS LIMITED


DIRECTOR
DIN: 00859097
NAVIN KUMAR AGARWAL


CHIEF FINANCIAL OFFICER
VINET KUMAR GUPTA

For and on Behalf of Board of Directors
CRAZY SNACKS LIMITED

CRAZY SNACKS LIMITED


DIRECTOR
DIN: 00859097
UPMA AGARWAL

CRAZY SNACKS LIMITED

REG. OFF: SRI PRAMODAAAY BHAVAN, OFFICERS RESIDENCE LANE

10 PARK ROAD, GORAKHPUR (U.P.) 273001

CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH 2026

PARTICULARS		2025-26	2024-25
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit after tax as per Profit & Loss Account	62,657.57	58,259.21
	Add: Appropriations:-		
	-Provision for Taxation	21,641.64	19,967.75
	-Earlier Year Taxation	104.19	1,310.90
	- Interest on Income Tax	0.00	1,932.69
	-Deferred Tax Asset	243.61	-561.97
	(Profit)/Loss on Sale of Fixed Asset	-141.96	732.83
	Interest on FDR	-38.96	-114.44
	Finance Cost	23,355.50	18,299.05
	Interest on Subsidy	0.00	-7,631.00
	Provision for Gratuity	0.00	2,082.61
		45,164.01	36,018.42
	Net Profit Before Tax	1,07,821.59	94,277.63
	Add:- Non-Cash Expenses:-		
	-Depreciation \ Amortisation	19,052.09	21,692.01
	Less: Prior period Item	0.00	0.00
		19,052.09	21,692.01
	Operating Profit before Working Capital Changes	1,26,873.67	1,15,969.64
	Adjusted for:-		
	(Increase)\Decrease in Short Term Loans & Advances	5,937.93	-6,726.79
	(Increase)\Decrease in Inventories	-75,809.75	-67,800.01
	Increase\Decrease in Trade Payables	5,868.63	17,538.60
	Increase\Decrease in Other Current Liabilities	-18,196.00	7,380.83
	(Increase)\Decrease in Other Current Assets	-235.07	3,683.50
	(Increase)\Decrease in Trade Receivables	21,151.72	-1,05,870.21
	Increase\Decrease in Other Long Term Liabilities	-448.27	1,527.19
	Increase\Decrease in Short Term Provisions	0.00	-2,132.53
		-61,730.79	-1,52,399.42
	Cash Generated from Operations	65,142.88	-36,429.79
	Taxes (Paid) \ Refund		
	-Previous Year	104.19	0.00
	-Earlier Years	0.00	20,876.28
		104.19	20,876.28
	Net Cash from Operating Activities	65,038.69	-57,306.07
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed Assets and Increase in CWIP	-1,54,966.66	-74,330.13
	Sale of Fixed Assets	5,600.00	4,050.00
	Sale of Long Term Investment	0.00	600.00
	Interest on FDR	38.96	106.76
	Purchase of Long Term Investments	-	-
	Net Cash from\used in Investing Activities	-1,49,327.70	-69,573.38
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase in Share Capital		
	Increase in Share Application Money Pending Allotment		
	Finance Cost	-23,355.50	-18,299.05
	Increase\Decrease in Long Term Borrowings	18,601.44	95,098.83
	Increase\Decrease in Short Term Borrowings	49,631.55	61,264.01
	(Increase)\Decrease in Long Term Loans and Advances	17,736.59	-11,730.92



Net Cash from/(used in) Financing Activities	62,614.08	1,26,332.88
Net Increase / (Decrease) in Cash and Cash Equivalents	-21,674.93	-546.56
Opening Balance of Cash & Cash Equivalents	26,109.12	26,655.68
Closing Balance of Cash & Cash Equivalents	4,434.19	26,109.12

Note: -

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 on cash
2. Figures in bracket indicate cash outflow and without brackets indicate cash inflow.

As per our audit report of even date attached

For HCO & Co.

CHARTERED ACCOUNTANTS

FRN: 001087C



CA. PRANOV AGRAWAL
PARTNER

M.No.: 471988

UDIN: 26471988TZKOYW4412

DATE: 08 October 2026

For and on Behalf of Board of Directors

CRAZY SNACKS LIMITED

CRAZY SNACKS LIMITED

CRAZY SNACKS LIMITED

[Handwritten Signature]
DIRECTOR

DIN: 06957945

NAVIN KUMAR AGARWAL

[Handwritten Signature]
DIRECTOR

DIN: 00859037

UPMA AGARWAL

[Handwritten Signature]
Vinit Kumar Gupta

CHIEF FINANCIAL OFFICER

VINIT KUMAR GUPTA