

TABP SNACKS AND BEVERAGES PRIVATE LIMITED



ANNUAL REPORT
2025-2026



SHORTER NOTICE

Shorter Notice is hereby given that the 8th Annual General Meeting of the Members **TABP SNACKS AND BEVERAGES PRIVATE LIMITED** will be held on Wednesday, 30th September, 2026 at 11.00 a.m. at Tanvi Towers, 18/46, Maheshwari Nagar, V. K. Road, Peelamedu, Coimbatore - 641004, Tamil Nadu, India, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Standalone and consolidated financial statements of the Company for the financial year ended 31st March, 2026 and the Report of the Board of Directors ("the Board") and Auditors thereon.

For TABP Snacks and Beverages Private Limited



Prabhu Gandhi Kumar
Director
DIN: 08212565

Date: 2nd September, 2026
Place: Coimbatore

TABP Snacks and Beverages Private Limited

Tanvi Towers, 18/46, Maheshwari Nagar, V. K. Road, Peelamedu, Coimbatore -, 641004 Ph: +91 88709 97708
info@tanvi.co.in ; CIN No: U15549TZ2018PTC030885



Note:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THIS MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. Proxies, in order to be effective, must be duly filled, stamped, signed and should be deposited at the Registered Office of the Company not later than 48 hours before the commencement of the Meeting. Proxies submitted on behalf of limited companies, societies, partnership firms, etc. must be supported by appropriate resolution / authority as applicable, issued on behalf of the appointing organization.

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**ANNUAL GENERAL MEETING
ATTENDANCE SLIP**

Folio No.	
Name of the Shareholder(s)	
No. of Shares held	
(To be filled in by the Member)	

I/We hereby record my presence at the Annual General Meeting of the Company being held at Tanvi Towers, 18/46, Maheshwari Nagar, V. K. Road, Peelamedu, Coimbatore - 641004, Tamil Nadu, India, on Wednesday, 30th September, 2026 at 11.00 a.m.

.....
Member's/Proxy's Name and Signature

Note:-

A Member/Proxy attending the meeting must complete this attendance slip and hand it over at the entrance.

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Form No. MGT-11

Proxy Form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3)
Of the Companies (Management and Administration) Rules, 2014]

CIN:	U15549TZ2018PTC030885
Name of the Company:	TABP Snacks and Beverages Private Limited
Registered office:	Tanvi Towers, 18/46, Maheshwari Nagar, V. K. Road, Peelamedu, Coimbatore - 641004, Tamil Nadu, India

Name of the Member(s):	
Registered address:	
E-mail ID:	
Folio No./Client ID:	
DP. ID:	

I/We, being the member(s) of shares of the above named company, hereby appoint:

1. Name:	
Address:	
E-mail Id:	,or failing him
Signature	

2. Name:	
Address:	
E-mail Id:	,or failing him
Signature	

3. Name:	
Address:	
E-mail Id:	,or failing him
Signature	

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as my/our proxy to attend for me/us and on my/our behalf at the Annual General Meeting of **TABP Snacks and Beverages Private Limited**, to be held on Tanvi Towers, 18/46, Maheshwari Nagar, V. K. Road, Peelamedu, Coimbatore - 641004, Tamil Nadu, India, on Wednesday, 30th September, 2026 at 11.00 a.m. and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Subject Matter of the Resolution	For	Against	Abstain
Ordinary Business				
1	To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31 st March, 2026 and the Report of the Board of Directors ("the Board") and Auditors thereon.			

Signed this..... day of..... 2026

Signature of shareholder

Revenue
Stamp of
not less than
Re. 1/-

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

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DIRECTORS' REPORT

To the Members,

Your Directors are pleased to present the 8th Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your Company for the financial year ended, 31st March 2026. The summarized financial results for the year ended 31st March 2026 are as under:

1. Financial Results

(Amt in INR)

Particulars	Consolidated Year Ended		Standalone Year Ended	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
Sales	1,16,17,03,326	98,47,21,330	1,16,17,03,326	98,47,21,330
Other Income	74,45,993	1,34,66,804	74,45,993	1,34,65,887
Total Income	1,16,91,49,319	99,81,88,135	1,16,91,49,319	99,81,87,217
Expenses (Other than Depreciation)	1,13,95,76,181	98,21,45,663	1,13,95,50,769	98,21,45,663
Depreciation & Amortization	1,44,39,291	91,19,782	1,44,39,291	91,19,782
Total Expenditure	1,15,40,15,472	99,12,65,445	1,15,39,90,060	99,12,65,445
Profit Before Tax	1,51,33,847	69,22,691	1,51,59,259	69,21,772
Current Tax	0	0	0	0
Deferred Tax	31,90,412	43,09,210	31,90,412	43,09,210
Prior year Taxes	0	0	0	0
Profit/(Loss)after Tax	1,19,43,435	26,13,480	1,19,68,847	26,12,562

2. Review of Operation

The Company has witnessed growth story during this year also. Investors have shown faith in the Company's growth story and business model, which has been developed over the last five to six years. Your Directors are optimistic that the Company's revenue will continue to increase in the coming year, as the Management is actively exploring various opportunities to enhance the quality of its products and strengthen its operational aspects.

We are overwhelmed by the confidence reposed in the Company by both retail and institutional investors.

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3. Dividend

Your Directors do not recommend any dividend for the current financial year.

4. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid in any of the previous year.

5. Transfer of Reserves

For the period ended on March 31, 2026, the directors do not propose to transfer any amounts to any of the reserves.

6. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

Information in accordance with the provisions of Section 134(3) (m) of the Companies Act, 2013, read with other applicable rules regarding conservation of energy, research and development and technology absorption are not specifically applicable considering the nature of activities undertaken by the company during the year under review.

Foreign Exchange Earnings and Outgo:

During the year, the foreign exchange outgo was INR 2,34,83,072 (Previous Year: 5,37,81,682) and the foreign exchange earned was Nil (Previous Year: Nil).

7. Statement concerning development and implementation of risk management policy of the Company.

The Company has a risk management policy also a mechanism to identify, assess, monitor and mitigate various risks.

8. Corporate Social Responsibility

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

9. Particulars of loans, guarantees or investments under section 186

The Company has not given any loans, guarantees pursuant to Section 186. However, investments made by the Company in its Wholly Owned Subsidiary (WOS) i.e. TABP

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Transport Private Limited, details of which are given in the Notes to the Financial statements.

10. Related Party Transactions

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

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

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil
2. Details of contracts or arrangements or transactions at arm's length basis:

Annexure A

11. Auditors' Report

There are no qualifications, reservations or adverse remarks made by the Auditors in their report.

12. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178

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

13. Annual return

Pursuant to the provisions of Section 134(3)(a) and Section 92(3) of the Companies Act, 2013 ("the Act") read with Rule 12 of the Companies (Management and Administration) Rules, 2014 as amended the Annual Return of the Company for the Financial Year 31st March, 2026 in Form MGT-7 will be uploaded with Registrar of the Companies.

The requirement of placing the Annual Return on the website, is not applicable to the Company.

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14. Number of meeting of the Board

The Company has conducted 10 Board meetings during the financial year under review.

S. No.	Date of Meeting (DD/MM/YYYY)	Total Number of Directors as on the date of Meeting	Attendance	
			Number of Directors Attended	% of Attendance
1	15/05/2025	2	2	100
2	14/07/2025	2	2	100
3	02/08/2025	2	2	100
4	28/08/2025	2	2	100
5	31/10/2025	2	2	100
6	20/12/2025	2	2	100
7	06/01/2026	2	2	100
8	06/03/2026	2	2	100
9	14/03/2026	2	2	100
10	17/03/2026	2	2	100

15. Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- In preparation of the Annual Accounts, the applicable accounting standards have been followed.
- The Directors have selected such Accounting Policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the Company for that period.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the Annual Accounts on a going concern basis.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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16. Joint Venture and Subsidiaries

As on March 31, 2026, TABP Transport Private Limited is Wholly Owned Subsidiary (WOS) of the Company. However, the Company does not have any joint venture /associate companies.

17. Deposits

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2026. There were no unclaimed or unpaid deposits as on March 31, 2026.

18. Directors

During the year no Director was appointed, reappointed or resigned, during the period under the review.

19. Declaration of independent directors

The provisions of Section 149 for appointment of Independent Directors is not applicable to the Company.

20. Adequacy of internal financial controls with reference to financial statements

The Company has in place adequate internal financial controls with reference to financial statements.

21. Auditors

M. Gangadaran & Co., Chartered Accountants (FRN : 0881S) were appointed as the Statutory Auditors of the Company by the Members to hold Office from the conclusion of 6th Annual General Meeting till the conclusion of Annual General Meeting of the Company to be held in the year 2029, at such remuneration as decided by the Board of Directors of the Company.

There are no qualifications, reservations or adverse remarks or disclaimers made by Statutory Auditors, in their report.

Further, there have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act and Rules framed thereunder either to the Company or to the Central Government.

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22. Disclosure of composition of audit committee and providing vigil mechanism:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

23. Shares:

During the year under review, the Company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Issue of Equity	Issue of Compulsorily Convertible Preference Shares	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	NIL	5,240 Series G CCPS by way of Private Placement	Nil	Nil	Nil

During the year under the review that the Company has issued and allotted G Series 5,240 Compulsory Convertible Preference Shares of INR 100/- (Rupees Hundred only) to the identified group of investors. to the identified group of investors.

24. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future

During the year under review, there has been no such significant and material order passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

25. Material Changes between the date of the Board report and end of financial year

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

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26. Particulars of Employees

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

27. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Maternity Benefit Act, 1961

The Company has complied and in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act 2013. The following is summary of sexual harassment complaints received and disposed of during the year:

No. of complaints received: Nil

No. of complaints disposed of: Nil

The Number of cases pending for a period exceeding ninety days: Nil

Also, the Company is in compliance with the Maternity Benefit Act, 1961 as amended from time to time.

28. Maintenance of Cost records

Maintenance of cost records as specified by the central government under sub-section (1) of section 148 of the Companies Act, 2013, is not applicable to the Company.

29. Loan from Directors

The Company has not taken Loan from Directors of the Company.

30. Insolvency and Bankruptcy Code, 2016

There are no proceedings initiated or pending against the Company under the Insolvency and Bankruptcy Code, 2016 which can have a material impact on the business of the Company.

31. Details of One-Time Settlement with Banks or Financial Institutions

There was no instance of a one-time settlement entered into with any bank or financial institution during the financial year.

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32. Acknowledgements

Your Directors place on record their gratitude for the continuing support of Shareholders, Customers, Bankers, Statutory Authorities and Business associates at all levels.

Place: Coimbatore

Date: 02.09.2026

For TABP Snacks and Beverages Private Limited



Prabhu Gandhi Kumar
Director
DIN: 08212565



Brindha Vijayakumar
Director
DIN: 08212566

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Annexure - A

FORM NO. AOC -2

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

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

1. Details of contracts or arrangements or transactions at Arm's length basis.
(Amount in INR)

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	TANVI FOODS (firm in which Directors are interested)
2.	Nature of contracts/ arrangements /transaction	Purchase and Sales
3.	Duration of the contracts /arrangements /transaction	During the Continuance Of Contracts/ Agreements/ Arrangements
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	<u>Maximum Limits</u> Aggregate of 5 Crore in any F.Y.
5.	Date of approval by the Board	05/09/2018
6.	Amount paid as advances, if any	N.A.

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2. Details of contracts or arrangements or transactions at Arm's length basis.
(Amount in INR)

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	TABP Transport Private Limited (Company in which Directors are interested)
2.	Nature of contracts/ arrangements /transaction	Purchase and Sales for Goods and Services
3.	Duration of the contracts /arrangements /transaction	During the Continuance Of Contracts/ Agreements/ Arrangements
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	<u>Maximum Limits</u> Aggregate of 5 Crore in any F.Y.
5.	Date of approval by the Board	27/09/2022
6.	Amount paid as advances, if any	N.A.

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3. Details of contracts or arrangements or transactions at Arm's length basis.
(Amount in INR)

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	D. Gandhikumar (He is Father of Prabhu Ghandhikumar, Director of Company)
2.	Nature of contracts/ arrangements /transaction	Lease/Rent/Leave & License premises
3.	Duration of the contracts /arrangements /transaction	During the Continuance Of Contracts/ Agreements/ Arrangements
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	Maximum Limits Aggregate of 5 Lakh in any F.Y.
5.	Date of approval by the Board	27/09/2022
6.	Amount paid as advances, if any	N.A.

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4. Details of contracts or arrangements or transactions at Arm's length basis.
(Amount in INR)

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	R. Vijayakumar (He is Father of Brindha Vijayakumar, Director of Company)
2.	Nature of contracts/ arrangements /transaction	Lease/Rent/Leave & License premises
3.	Duration of the contracts /arrangements /transaction	During the Continuance Of Contracts/ Agreements/ Arrangements
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	<u>Maximum Limits</u> Aggregate of 15 Lakh in any F.Y.
5.	Date of approval by the Board	27/09/2022
6.	Amount paid as advances, if any	N.A.

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5. Details of contracts or arrangements or transactions at Arm's length basis.
(Amount in INR)

SL. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	Prabhu Gandhi Kumar (He is Director of Company)
2.	Nature of contracts/ arrangements /transaction	Lease/Rent/Leave & License premises
3.	Duration of the contracts /arrangements /transaction	During the Continuance Of Contracts/ Agreements/Arrangements
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	<u>Maximum Limits</u> Aggregate of 25 Lakh in any F.Y.
5.	Date of approval by the Board	05/12/2024
6.	Amount paid as advances, if any	N.A.

For TABP Snacks and Beverages Private Limited



Prabhu Gandhi Kumar
Director
DIN: 08212 565



Brindha Vijayakumar
Director
DIN: 08212566

Date: 02.09.2026
Place: Coimbatore

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Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

[Information in respect of each subsidiary to be presented with amounts in Rupees (INR)]

Sr. No	Particulars	Salient Features
1	Sl. No.	1
2	Name of the subsidiary	TABP Transport Private Limited
3	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Not Applicable
4	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Not Applicable
5	Share capital	2,00,000
6	Reserves & surplus	(28,74,733)
7	Total assets	84,59,255
8	Total Liabilities	84,59,255
9	Investments	Nil
10	Turnover	00
11	Profit before taxation	(25,413)
12	Provision for taxation	Nil
13	Profit after taxation	(25,413)
14	Proposed Dividend	Nil
15	% of shareholding	100

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Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates/Joint Ventures	Name 1	Name 2	Name 3
1. Latest audited Balance Sheet Date	NOT APPLICABLE		
2. Date on which the Associates or Joint Venture was associated or acquired			
3. Shares of Associate or Joint Ventures held by the company on the year end			
No.			
Amount of Investment in Associates or Joint Venture			
Extend of Holding (in percentage)			
4. Description of how there is significant influence			
5. Reason why the associate/joint venture is not consolidated			
5. Networth attributable to Shareholding as per latest audited Balance Sheet			
6. Profit / Loss for the year			
i. Considered in Consolidation			
ii. Not Considered in Consolidation			

For TABP Snacks and Beverages Private Limited



Prabhu Gandhi Kumar
Director
DIN: 08212 565



Brindha Vijayakumar
Director
DIN: 08212566

Date: 02.09.2026
Place: Coimbatore

TABP Snacks and Beverages Private Limited

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF TABP SNACKS AND BEVERAGES PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements Opinion

We have audited the accompanying standalone Financial Statements of TABP SNACKS AND BEVERAGES PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and a summary of the 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2026, the Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements 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 Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Being a private company and not fulfilling the criteria prescribed, key audit matters, if any has not been highlighted.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information.

The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.



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

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

If, based on the work we have performed, we conclude that there is no material misstatement of other information and have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India including Accounting Standards prescribed under section 133 of the Act read with Rule 7 of Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 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.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the 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.
2. As required by Section 143(3) of the Act, based on our audit 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 Statement of Cash Flow dealt with by this Report are in agreement with the relevant 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.
 - e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
 - g) With respect to the other matters to be included in the Auditor's Report, being a private Company, the requirements of section 197(16) of the Act, is not applicable
 - 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, as amended in our opinion and to the best of our information and according to the Explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There are no amounts that are required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the 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 entity ("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.



(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the 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(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The company has not declared or paid any dividend during the year.

Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except that the audit trail feature of the software is used by the company and we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year as on 31.03.2026 for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.

Place: Coimbatore
Date: 02.09.2026

For M.GANGADARAN & Co
Chartered Accountants



(M.GANGADARAN)

Chartered Accountant

Membership No.024949

Firm Regn.No.0881S

UDIN: 26024949YVJKLS5830

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph under 'Report on Other Legal and Regulatory Requirements' of the Independent Auditors' Report to the members of the company on the Financial Statements for the year ended on 31st March 2026).

According to the information and explanations sought by us and given by the Company and the books and records examined by us during the course of our Audit and to the best of our knowledge and belief we report the following:

- I. In respect of property, plant and equipment,
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. The Company has maintained proper records showing full particulars of intangible assets.
 - c. The Property, Plant and Equipment of the company have been physically verified by the management during the year at reasonable intervals having regard to size of the company and nature of its assets. No material discrepancies were noticed on such verification.
 - d. The title deeds of all the immovable properties of the company shown under the Property, Plant and Equipment schedule are held in the name of the company.
 - e. The Company has not revalued its Property, Plant and Equipment during the year.
 - f. There are no proceedings initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.
- II. In respect of inventory,
 - a. The stocks of finished goods, stores, spares and raw materials of the Company have been physically verified by the management during the year at reasonable intervals and the coverage and procedure of such verification by the Management is appropriate. In our opinion no material discrepancies were noticed.
 - b. The company has not been sanctioned working capital limits in excess of Rs.5 Crores from banks on the basis of security of current assets. Hence reporting under this clause is not applicable.
- III. During the year the company has made investments but not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, and firms, Limited Liability Partnerships or any other parties.
 - a. The company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity.



- b. The investments made are not prejudicial to the company's interest. The company has not provided guarantees, given securities or granted any loans and advances in the nature of loans. Hence, reporting under clauses 3(iii) (c), (d), (e), (f) are not applicable.
- IV. The company has not granted any loan to directors or to any other person in whom the director is interested or given any guarantee or provided any security in connection with any loan taken by the director or such other person as contemplated in section 185 of the Act. The company has not given any loan and the investments made by the company are within the limit as contemplated under section 186 of the Act.
- V. The company has not accepted any deposits or amounts which are deemed to be deposits to which the provisions of sec.73 to 76 or any other relevant provisions of the act and the rules apply.
- VI. Maintenance of cost records have not been prescribed under section 148 (1) of the Companies Act, for the nature of business carried on by the Company.
- VII. (a) The Company is regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income tax, Sales tax, Service tax, Duty of customs, Duty of excise, Cess, Goods and Service Tax and any other statutory dues with the appropriate authorities except there have been certain delays in payment of ESIC & Provident Fund due to website error maintenance. There are no undisputed statutory dues that are outstanding as of March 31, 2026, for a period of more than six months.
- (b) There are no disputed dues of Provident Fund, Employees' State Insurance, Income tax, Sales tax, Service tax, Duty of customs, Duty of excise, Cess, Goods and Service Tax and any other statutory dues.
- VIII. In our opinion, there are no transactions that are not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- IX. In respect of repayment of loans,
- a) The company has not defaulted in the repayment of loans and other borrowings or payment of interest to any of its lenders.
- b) The company is not a declared willful defaulter by any bank or financial institution or other lender.
- c) The company has not availed any term loans during the year. Hence reporting under this clause is not applicable.
- d) In our opinion, the funds raised by the Company on short term basis have not been utilized for long term purposes.
- e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, joint ventures and associate companies.
- f) The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures and associate companies.



X.

- a) The company has not raised money by initial public offer or further public offer (including debt instruments) during the year.
- b) During the year, the company has made private placement of Compulsorily Convertible Preference shares. The requirements of Section 42 and Section 62 of the Companies Act, 2013, have been complied with and the funds raised have been used for the purposes for which they were raised.

Other than the abovementioned private placement of Compulsorily Convertible Preference shares, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

XI.

- a) No material frauds by the company or on the company has been noticed or reported during the course of our audit.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) The company has not received any whistle-blower complaints during the year.

XII. The company is not a Nidhi company and therefore this clause is not applicable to the company.

XIII. All transactions with the related parties are in compliance with section 188 of the Act. Details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of Section 177 are not applicable to private limited company.

XIV. As per Section 138 of the Companies Act, 2013, the requirement for appointment of internal auditors is not applicable.

XV. The company has not entered into non-cash transactions with directors or persons connected with them.

XVI. a. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

b. The company has not conducted any Non-Banking Financial or Housing Finance activities.

The company is not a Core-Investment-Company (CIC) as defined in the regulations made by the Reserve Bank of India. The reporting under clause (c) and (d) are not applicable.

XVII. The company has not incurred cash loss in current financial year, and had cash-loss in immediately preceding financial year

XVIII. There has been no resignation of the statutory auditors during the year.



- XIX. 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, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all 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.
- XX. As per Section 135 of the Companies Act, 2013, the requirement of Corporate Social Responsibility is not applicable to the Company.
- XXI. The company has made investments in the subsidiary company. Therefore, the company requires to prepare a consolidated financial statement.

Place: Coimbatore
Date: 02.09.2026

For M.GANGADARAN & Co
Chartered Accountants



(M.GANGADARAN)

Chartered Accountant

Membership No.024949

Firm Regn.No.0881S

UDIN: 26024949YVJKLS5830

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
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ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in Paragraph 2(e) of Report on Other Legal Regulatory Requirements)

Report on the Internal Financial Controls 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 TABP Snacks and Beverages Private Limited ("the Company") as of 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 Company's management 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, including adherence to company's policies, 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 Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgment, including the assessment of the risks of material misstatement of 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 controls 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

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- (2) 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 authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent 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 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls 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.

Place: Coimbatore

Date: 02.09.2026

**For M.GANGADARAN & Co
Chartered Accountants**



(M.GANGADARAN)

Chartered Accountant

Membership No.024949

Firm Regn.No.0881S

UDIN: 26024949YVJKLS5830

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED
BALANCE SHEET AS AT 31.03.2026

CIN : U15549TZ2018PTC030885

(Amount in 00's)

PARTICULARS	NOTES	31.03.2026	31.03.2025
<u>EQUITY AND LIABILITIES</u>			
<u>1.SHARE HOLDERS FUNDS :-</u>			
a.Share Capital	BS - 1	62,297	57,057
b.Reserves and Surplus	BS - 2	70,20,415	55,47,181
SUB TOTAL - 1		70,82,712	56,04,238
<u>2. NON - CURRENT LIABILITIES :-</u>			
a.Long Term Borrowings	BS - 3	2,23,297	2,23,785
b. Deferred Tax Liabilities	BS - 4	1,06,138	74,234
SUB TOTAL - 2		3,29,435	2,98,019
<u>3.CURRENT - LIABILITIES :-</u>			
a.Short-Term Borrowings	BS - 5	99,390	44,119
b.Trade Payables	BS - 6	21,80,644	22,23,422
c.Other Current liabilities	BS - 7	2,29,369	1,62,365
d.Short Term Provisions	BS - 8	1,721	9,737
SUB TOTAL - 3		25,11,124	24,39,643
GRAND TOTAL (1+2+3)		99,23,271	83,41,900
<u>ASSETS</u>			
<u>1. NON CURRENT ASSETS :-</u>			
Property Plant & Equipment			
a. Tangible Assets	BS - 9	18,47,440	20,58,095
b. Intangible Assets	BS - 9	3,17,382	2,34,915
c. Capital Work-in-Progress	BS - 9	-	-
Non Current Investments	BS - 10	2,000	2,000
Long Term Loans & Advances	BS - 11	1,62,228	1,37,486
SUB TOTAL - 1		23,29,051	24,32,496
<u>2. CURRENT ASSETS :-</u>			
a. Short Term Loans & Advances	BS - 12	2,05,338	1,99,590
b.Inventory	BS - 13	38,60,242	32,72,386
c.Trade Receivables	BS - 14	12,55,612	2,40,661
d.Other Current Assets	BS - 15	13,31,363	11,92,319
e.Cash and Cash Equivalents	BS - 16	9,41,665	10,04,447
SUB TOTAL - 2		75,94,220	59,09,404
GRAND TOTAL (1+2)		99,23,271	83,41,900

As per my Report of even dated
Vide Our Attached Report of even date
For M.GANGADARAN & Co
Chartered Accountants

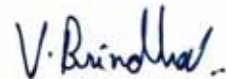


CA.M.GANGADARAN
M.No:024949
Firm Regn.No.0881S
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.



Prabhu Gandhi Kumar
Director
DIN - 08212565



Brindha Vijaykumar
Director
DIN - 08212566



M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED
PROFIT & LOSS ACCOUNTS FOR THE YEAR ENDED 31.03.2026

: U15549TZ2018PTC030885

(Amount in 00's)

PARTICULARS	NOTES	31.03.2026	31.03.2025
INCOME			
Revenue from operations	PL - 1	1,16,17,033	98,47,213
Other Incomes	PL - 2	74,460	1,34,659
TOTAL REVENUE	A	1,16,91,493	99,81,872
EXPENSES			
Changes of Inventories	PL - 3	-5,87,855	(12,99,246)
Purchase of Stock in trade	PL - 4	89,74,665	90,03,348
Employees benefits expenses	PL - 5	7,49,446	6,54,989
Finance Costs	PL - 6	50,426	38,779
Other Expenses	PL - 7	22,08,826	14,23,586
Depreciation and Amortization expenses	PL - 8	1,44,393	91,198
TOTAL EXPENSES	B	1,15,39,901	99,12,654
Profit before exceptional and extraordinary items and tax (A-B)		1,51,593	69,218
Exceptional Items		-	-
Profit before extraordinary items and tax (V-VI)		1,51,593	69,218
Extraordinary items		-	-
Profit before tax (VII-VIII)		1,51,593	69,218
Tax expense:			
(1) Current tax			
(2) Deferred Tax (Credit)		31,904	43,092
(3) Prior year Taxes		-	-
Total Taxes		31,904	43,092
Profit/(Loss) for the period from continuing operations		1,19,689	26,126
Total Profit and Loss account balance		1,19,689	26,126
Earnings per equity share:			
(1) Basic		160.08	34.94
(2) Diluted		160.08	34.94

As per my Report of even dated
Vide Our Attached Report of even date
For M.GANGADARAN & Co
Chartered Accountants



CA.M.GANGADARAN
M.No:024949
Firm Regn.No.08815
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026



Prabhu Gandhi Kumar
Director
DIN - 08212565



Brindha Vijaykumar
Director
DIN - 08212566



M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
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137, BIG BAZAAR STREET,
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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Amount in 00's)

PARTICULARS	2025-2026		2024-2025	
A: CASH FLOW FROM OPERATIONS				
(I) Net Profit Before Tax and Extraordinary Items		1,51,593		69,218
Adjusted for				
Depreciation	1,44,393		91,198	
Financial Cost	50,426		38,779	
Adjustment in Reserves and Surplus	-		(7,507)	
Interest Income	(48,318)		(42,185)	
(II) Operating Profit Before working Capital Changes		1,46,501		80,284
Adjustment for		2,98,094		1,49,502
Short Term Borrowings	55,271		40,172	
Other Long Term Payables	-		-	
Trade Payables	(42,778)		7,37,393	
Short Term provisions	(8,016)		8,414	
Other payables	67,004		(65,197)	
Trade receivables	(10,14,951)		77,212	
Short term loans and advances	(5,748)		8,476	
Other Current assets	(1,39,044)		(2,21,448)	
Inventories	(5,87,855)		(12,99,246)	
(III) Operating Profit Before Exceptional Item		(16,76,117)		(7,14,224)
Exceptional Item		(13,78,023)		(5,64,722)
Income Tax Paid		(13,78,023)		(5,64,722)
Net Cash Flow From Operating Activities		(13,78,023)		(5,64,722)
B: CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(52,882)		(13,75,022)	
Sale of Fixed Assets	41,971		236	
Interest income	48,318		42,185	
Investments made	-		-	
Long Term Loans & Advances	(24,743)		(54,260)	
Net Cash Flow from Investment Activities		12,664		(13,86,861)
C: CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of Equity share capital	5,240		477	
Proceeds from issue of preference share capital	13,48,252		19,34,190	
Proceeds from long term borrowings				
Repayment of long term borrowings	(489)		(79,238)	
Interest Expenses	(50,426)		(38,779)	
Net Cash Flow from Financing Activities		13,02,577		18,16,650
Net Increase/ (Decrease) In cash and Cash Equivalents		(62,782)		(1,34,933)
Cash and Cash Equivalents as on 01.04.2025		10,04,447		11,39,380
Cash and Cash Equivalents as on 31.03.2026		9,41,665		10,04,447

As per our report annexed

For M.GANGADARAN & Co
Chartered Accountants

CA.M.GANGADARAN
M.No:024949
Firm Regn.No.08815
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026

Prabhu Gandhi Kumar
Director
DIN - 08212565

Brindha Vijaykumar
Director
DIN - 08212566

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 08815
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.



M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED
NOTES FORMING PART OF BALANCE SHEET

CIN : U15549TZ2018PTC030885

(Amount in 00's)

PARTICULARS	31.03.2026	31.03.2025
NOTE : BS 1		
SHARE CAPITAL		
Authorised Capital	75,000	75,000
7,50,000 Equity Shares of Rs. 10/- each	10,000	10,000
10,000 Series A Compulsorily Convertible Preference Shares of Rs. 100/- each	65,000	65,000
65,000 Preference Shares of Rs. 100/- each	-	-
Issued, Subscribed & Paid up Capital	7,477	7,477
74769 E.Shares of Rs.10/- each	54,820	49,580
54820 P.Shares of Rs.100/- each		
Notes : (i) The Reconciliation in Number and Amount of Shares		
No of Shares Amount		
Opening Balance 74769 747690		
Closing Balance 74769 747690		
(ii) Details of Share holders Holding More Than 5% of Shares		
No Of Shares % of Holding		
Prabhu Gandhi Kumar 24612 32.92%		
Brindha 23571 31.52%		
Arun Mukarjee 11394 15.24%		
Soumya Malini 10272 13.74%		
Details of Preference Share holders Holding More Than 5% of Shares		
No Of Shares % of Holding		
LC Nueva AIF 11,346 20.70%		
AL Trust (acting through its Trustees Vistra ITCL (India) Limited)	5453	9.95%
LC Nueva Momentum Fund 1 3591 6.55%		
(iii) The Company has only one Class of Equity shares having par Value of Rs 10 each. The EquityShares rank paripassu in respect of payment of Dividend and Repayment of capital		
NOTE :BS- 2		
RESERVES AND SURPLUS		
(a)General Reserve	Opening Balance Closing Balance	- 47,52,655
(b)Securities Premium	Opening Balance Add: Series D1 CCPS 1894 P. Shares of Rs.9134/- each Add: Series D1 CCPS 3791 P. Shares of Rs.9134/- each Add: Series E CCPS 6650 P. Shares of Rs.17008/- each Add: Series E CCPS 3269 P. Shares of Rs.17008/- each Add: Series F CCPS 3491 P. Shares of Rs.25730/- each Add: Series F CCPS 2721 P. Shares of Rs.25730/- each Add: Series G1 CCPS 3391 P. Shares of Rs.25730/- each Add: Series G2 CCPS 1849 P. Shares of Rs.25730/- each Add: Premium on Equity Shares issued on 04.10.2025 Add: Premium on Equity Shares issued on 06.01.2026 Closing Balance	- - - - - 7,00,113 3,391 1,849 12,31,356 4,75,748 66,84,124 (11,36,943)
(c)Profit & Loss Account	Opening Balance(Debit Balance) Add/Less: Profit/Loss for the Year Add/Less: Reversal of TDS Add/Less: Prior Period Expenses Add/Less: Reversal of Dep	- - - 5,294 (11,36,943)
TOTAL (a+b)	70,20,415	55,47,181



<u>CURRENT LIABILITIES :-</u>		
<u>: BS - 3</u>		
<u>LONG TERM BORROWINGS</u>		
Secured		
Loan From Mahindra Finance - Vehicle Loan	-	-
Canara Bank - Loan A/c 161001295483	2,509	2,396
Canara Bank - Loan A/c 3128603000186	5,030	3,704
GENERAL AND AGRI ADVANCES-184002621300	2,15,758	2,17,686
	2,23,297	2,23,785
Amount and Period of Continuing Default - NIL		
<u>NOTE : BS - 4</u>		
<u>Deferred Tax Liability</u>		
Opening Balance	74,234	31,142
Deferred Tax (Credit) Transferred	31,904	43,092
Closing Balance	1,06,138	74,234
<u>NOTE : BS - 5</u>		
<u>SHORT TERM BORROWINGS (UNSECURED)</u>		
Directors Loan	-	-
ICICI OD	99,390	-
Current Maturities of Long Term Debt	-	44,119
	99,390	44,119
Amount and Period of Default - NIL		
<u>NOTE : BS - 6</u>		
<u>TRADE PAYABLES</u>		
Dues to MSMEs	12,822	12,822
Dues to Others	21,67,822	22,10,599
	21,80,644	22,23,422
<u>NOTE : BS - 7</u>		
<u>Other Current Liabilities</u>		
Application Money Received for Allotment of Securities	-	-
Statutory Dues Payable	4,937	2,698
Advance from Customers	1,41,637	66,546
TCS/TDS Payable	14,086	13,373
GST Payable	292	25,868
Credit Card	-	386
Advance to others	-	-
Salary Payable	52,118	39,035
Directors Remuneration Payable	3,344	2,876
Rent Payable	-	492
Other Payable	12,956	11,092
	2,29,369	1,62,365
<u>NOTE : BS - 8</u>		
<u>Short-Term Provisions</u>		
Provision of Taxes	-	-
Provision of Audit Fees	850	800
Provision of Electricity Charges	871	8,937
	1,721	9,737
<u>NOTE : BS - 9</u>		
<u>Property, Plant & Equipment</u>		
Tangible Assets	18,47,440	20,58,095
Intangible Assets	3,17,382	2,34,915
Capital Work-in-Progress	-	-
	21,64,822	22,93,010



5 - 10

CURRENT INVESTMENTS

Investment in Unlisted Equity Shares
Investment in TABP Transport Private Limited

NOTE : BS - 11

LONG TERM LOANS AND ADVANCES

Unsecured, Considered good
Rent Advance
Electricity Deposit

NOTE : BS - 12

SHORT TERM LOANS AND ADVANCES

Unsecured, Considered good
Staff & Other Advances

NOTE : BS - 13

Inventory

Finished Goods
Material

NOTE : BS - 14

TRADE RECEIVABLES

Outstanding for more than 6 months
Others

NOTE : BS - 15

Other Current Assets

GST Input Tax Credit
TCS / TDS Receivable
FD Interest Receivable
RCM Input Tax Credit
Advance to Suppliers
Rent Prepaid

NOTE : BS - 16

CASH AND CASH EQUIVALENTS

Cash In Hand
Balances at Banks
Fixed Deposits

2,000	2,000
2,000	2,000
36,699	36,510
1,25,529	1,00,976
-	-
1,62,228	1,37,486
-	-
2,05,338	1,99,590
2,05,338	1,99,590
6,42,874	8,64,020
32,17,368	24,08,366
38,60,242	32,72,386
-	-
12,55,612	2,40,661
12,55,612	2,40,661
6,13,517	4,99,379
13,543	4,316
-	3,591
-	5,022
7,04,304	6,75,110
-	4,900
13,31,363	11,92,319
84,357	41,071
88,868	1,34,674
7,68,440	8,28,702
9,41,665	10,04,447

As per my Report of even dated
Vide Our Attached Report of even date
For M.GANGADARAN & Co
Chartered Accountants

CA.M.GANGADARAN
M.No:024949
Firm Regn.No.0881S
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026



Prabhu Gandhi Kumar
Director
DIN - 08212565



Brindha Vijaykumar
Director
DIN - 08212566



M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED
NOTES FORMING PART OF THE PROFIT & LOSS ACCOUNT

CIN : U15549TZ2018PTC030885

(Amount in 00's)

PARTICULARS	31.03.2026	31.03.2025
NOTE : PL - 1		
<u>REVENUE FROM OPERATIONS</u>		
Sales	1,09,84,009	90,86,566
Consulting & Support Services - Logistics	-	-
Transportation Charges	-	-
Interbranch Sales	6,33,024	7,60,647
	1,16,17,033	98,47,213
NOTE : PL - 2		
<u>OTHER INCOMES</u>		
Other Income	3,411	24,752
Credit Balance written back	244	5,985
Discount received	22,487	61,736
Loan Remission	-	-
Interest received	48,318	42,185
Foreign Exchange Fluctuation	-	-
	74,460	1,34,659
NOTE : PL - 3		
<u>CHANGES IN INVENTORY</u>		
Opening	32,72,386	19,73,141
Closing	38,60,242	32,72,386
	5,87,855	12,99,246
NOTE : PL - 4		
<u>PURCHASE OF STOCK</u>		
Purchase	57,17,856	44,76,804
Purchase Import	2,29,847	5,37,817
Customs Duty	15,252	29,998
Import Clearing charges	12,526	26,873
Job Work	23,34,003	31,64,748
Foreign Exchange Fluctuation	24,161	6,462
Packing Material	7,995	-
Interbranch Purchase	6,33,024	7,60,647
	89,74,665	90,03,348
NOTE : PL - 5		
<u>EMPLOYEE BENEFIT EXPENSE</u>		
Salary	6,54,928	5,28,427
Director's Remuneration	54,000	45,000
Staff Welfare Expense	21,202	27,628
Incentive Paid	6,690	47,208
Labour Welfare Expenses	25	-
Employer Contribution to PT	25	29
Employer Contribution to EPF	12,349	6,698
Employer Contribution to ESI	226	-
	7,49,446	6,54,989



: PL - 6		
<u>ANCE COST</u>	-	
Interest paid on borrowings	27,130	34,033
Other Borrowing cost	-	-
Bank Charges	23,297	4,746
	50,426	38,779
NOTE : PL - 7		
<u>OTHER EXPENSES</u>		
Audit Fees	850	800
Bad Debts Written Off	-	79
Business Promotion Expenses	1,85,299	2,737
Conveyance Expenses	4,285	1,559
Consultancy Charges	70,956	53,630
Fund Raising Expenses	-	-
Damage Claim	-	-
Donation	250	-
Electricity Charges	59,688	61,349
Loading and Unloading Charges	2,71,207	78,422
Interest and Defaults Paid on delayed payments	128	1,608
Insurance Paid	2,084	2,687
Power & Fuel	-	-
Repairs and Maintenance - Machinery	14,569	16,547
Repairs and Maintenance - Building	487	7,572
Repairs and Maintenance - Others	19,375	15,352
Postage, Telephone & Courier	4,773	8,490
Printing & Stationary	1,337	1,955
Laboratory Expenses	-	-
ROC Charges	717	612
Rent	79,130	52,662
Transportation Charges	11,64,211	8,46,887
Travelling Charges	1,78,344	1,72,753
General Expenses	3,495	1,615
Samples and Discount Allowed	1,38,422	78,265
License & Taxes	6,156	7,313
Application Charges for Import	-	10,692
Loss on Sale of Asset	3,061	-
TOTAL	22,08,826	14,23,586

As per my Report of even dated
Vide Our Attached Report of even date
For M.GANGADARAN & Co
Chartered Accountants



CA.M.GANGADARAN
M.No:024949
Firm Regn.No.08815
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026



Prabhu Gandhi Kumar
Director
DIN - 08212565



Brindha Vijaykumar
Director
DIN - 08212566



M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 08815
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

N-1 As per the accounting standard 15 (revised) disclosure regarding Employee Benefits are as under:

a) Defined Contribution Plan:

Contributions to Defined contribution plan are recognized as expense for the year as under:

Employer contribution towards Provident fund -Rs.13,739/- (Previous Year : Rs.6,698/-)

Employer contribution towards E.S.I. fund -Rs.226/- (Previous Year : Rs.Nil/-)

Employer contribution towards L.W.F fund-Rs.Nil/- (Previous Year : Rs.Nil/-)

Employer contribution towards PT fund-Rs.25/- (Previous Year : Rs.29/-)

b) Defined Benefit Plan:

No Provision has been made for the gratuity liability as at the close of the year in respect of the employees of the company. The Company has not yet formulated any scheme for funding the amount for the gratuity provision.

N-2 Clf value of imports

Raw Materials	2,29,847	5,37,817
Capital Goods	-	Nil
Stores & Components	Nil	Nil

N-3 Value & percentage of Raw material & Stores

	Value	%	Value	%
Raw Materials - Indigenous	57,17,856	96.14	44,76,804	89.28
- Imported	2,29,847	3.86	5,37,817	10.72
Stores - Indigenous	-	100.00	-	100.00
- Imported	Nil	Nil	Nil	Nil

N-4 Earnings in foreign exchange

FOB value of exports	Nil	Nil
----------------------	-----	-----

N-5 Expenditure in foreign currency

Commission paid	Nil	Nil
Travelling Expenses	4,984	Nil

N-6 Deferred Tax:

	Opening	Provided/(Reversed)	Closing
Deferred tax working			
Deferred tax liability on Depreciation	74,234	31,904	1,06,138
Deferred tax asset on Carry forward losses			-
Total	74,234	31,904	1,06,138

Deferred tax asset on Carry forward losses has not been provided.

N-7 Lease Rent:

The Company's leasing arrangement are operating lease for factory premises renewable annually

Rent Payable:

Not later than one year	-	492
Later than one year but not later than five years	-	-
Later than five years	-	-

N-8

Micro Small and Medium Enterprises Development Act 2006: Based on the intimations received from the Suppliers regarding their status under the MSMED Act 2006, the following information is furnished. Payment to MSME suppliers is as per the terms of purchase.

a	Principal amount and interest due thereon remaining unpaid :	NIL	NIL
b	Principal amount and the interest due thereon remaining unpaid as at the end of accounting year	12,822	12,822
c	Amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of payment made to the supplier beyond the appointed day during each accounting year	NIL	NIL
d	Amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED ACT, 2006 not paid)	NIL	NIL
e	Amount of interest accrued and remaining unpaid at the end of accounting year	NIL	NIL
	Amount of further interest due and payable even in the succeeding year, until such date when the interest due as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure u/s 23.	NIL	NIL



4 party transactions:
management personnel:

Prabhu Gandhi Kumar - Director
Brinda Vijayakumar - Director

Related Parties

Tanvi Foods - Firm in which director is a partner
TABPS Pets Private Limited - Common Directors
TABP Transport Private Limited - Wholly owned subsidiary
D. Gandhikumar - Relative of Director
R. Vijayakumar - Relative of Director

Transaction with related party:
Transaction

	Key management personnel		Related Parties	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
<u>Remuneration</u>				
Prabhu Gandhikumar	54,000	45,000	-	-
Brindha Vijayakumar	-	-	-	-
<u>Reimbursement of Expenses</u>				
Prabhu Gandhikumar	-	-	-	-
Brindha Vijayakumar	-	-	-	-
<u>Rent paid</u>				
D. Gandhikumar	-	-	55	60
R. Vijayakumar	-	-	960	960
Prabhu Gandhikumar	-	-	18,000	16,800
<u>Purchases</u>				
Tanvi Foods	-	-	-	-
TABP Transport Private Limited	-	-	-	8,000
<u>Sale of Services</u>				
TABP Transport Private Limited	-	-	-	-
<u>Outstandings</u>				
Payable				
Receivable				

N-10	<u>Earnings per share:</u>	Rs.	Rs.
	Profit / (Loss) after Tax	1,19,689	26,126
	Weighted average number of shares	748	748
	Basic EPS	160.08	34.94

N-11 Previous years figures has been regrouped /reclassified wherever necessary.

As per our report annexed
For M.GANGADARAN & Co
Chartered Accountants



CA.M.GANGADARAN
M.No:024949
Firm Regn.No.0881S
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026


Prabhu Gandhikumar
Director
(DIN 08212565)


Brindha Vijayakumar
Director
(DIN 08212566)



M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

N-12. Significant accounting policies

- i. The Financial statements have been prepared on historical cost basis and as a going concern. The company has adopted the mercantile system of accounting in preparation of accounts for the year.
- ii. Investments are stated at cost.
- iii. Depreciation has been provided on Straight line method adopting the useful life and residual value in terms of Schedule II to the Companies Act 2013. In respect of additions during the year depreciation has been provided on pro rata basis. Fixed assets are stated at cost less depreciation.
- iv. Inventories have been valued at lower of cost and net realizable value.
- v. Taxation: Provision for taxation is being made as per estimated total income after considering various relief under the provisions of the Income Tax Act, 1961.
- vi. The Company reports basic and diluted earnings per share (EPS) in accordance with the Accounting Standard 20 prescribed under The Companies Accounting Standards Rules, 2006. The Basic EPS has been computed by dividing the income available to equity shareholders by the weighted average number of equity shares outstanding during the accounting year. The Diluted EPS has been computed using the weighted average number of equity shares and dilutive potential equity shares outstanding at the end of the year.
- vii. All the assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of activities and time between the activities performed and their realization in cash or cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current / non-current classification of assets and liabilities.
- viii. Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.
- ix. All identifiable items of Income and Expenditure pertaining to prior period are accounted through "Prior Period Expenses Account."



x. The company has not provided for gratuity during the financial year 2025-26.



N-13. Earnings in Foreign Exchange :	Nil	Nil
Expenditure in Foreign Currency:	Rs.2, 34, 83,072/-	Rs.5, 37, 81,682/-

N-14. Additional Regulatory Information:

- a) The title deeds of all the immovable properties of the company shown under the Property, Plant and Equipment schedule are held in the name of the company.
- b) The Company has not revalued its Property, Plant and Equipment during the year.
- c) The Company has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.
- d) The Company has no Capital Work-in-Progress as at the end of financial year 2025-26. (FY 2024-25 – Rs. Nil/-)
- e) The Company has no Intangible assets under development as at the end of financial year 2025-26. (FY 2024-25 – Rs. Nil/-)
- f) There are no proceedings initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- g) The company has no borrowings from banks and financial institutions on the basis of security of current assets. Hence reporting under this clause does not arise.
- h) The company has not been declared as a willful defaulter by any bank or financial institution or other lender.
- i) The company has no transactions with companies struck-off under Section 248 of the Companies Act, 2013, or Section 560 of Companies Act, 1956 during the financial year 2025-26. (FY 2024-25 –Rs. Nil/-)
- j) There are no charges or satisfaction of charges yet to be registered with Register of Companies beyond the statutory period.
- k) The company has made investment in a wholly owned subsidiary, "TABP Transport Private Limited." The company has no investments in any companies, firms or LLPs other than the abovementioned investment. The company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act and read with Companies (Restriction on number of Layers) Rules, 2017.

The company has not entered into any Scheme of Arrangements in terms of section 230 to 237 of the Companies Act, 2013. Hence reporting and disclosure under this clause does not arise.



m) The company has not advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) any funds in any other person or entity, including foreign entity ("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.

n) The company has not received any funds from any person or entity, including foreign entity ("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.

Vide our report of even date

For M.GANGADARAN & Co,
Chartered Accountants



M. Gangadaran
Partner
Membership No. 024949
(FRN No.08815)
Place: Coimbatore
Date: 02.09.2026



PrabhuGandhikumar
Director
DIN: 08212565



BrindhaVijaykumar
Director
DIN: 08212566

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 08815
137, BIG BAZAAR STREET,
COIMBATORE - 641 004



TABP Snacks and Beverages Private Limited as on 31.03.2026

Depreciation as per IT Act		Opening		Additions		Deletions	WDV	Depreciation	(Amount in 00's)	
Particulars	Rate			More than 180 days	Less than 180 days				WDV as on 31.03.2026	
Building	10%	92,707	5,770	-	698	-	99,175	9,883.00	89,292	
Plant and Machinery	15%	15,51,549	49,813	2,70,610	1,39,618	2,70,610	14,70,370	2,10,084.00	12,60,286	
Furniture and Fittings	10%	17,136	-	-	72	-	17,208	1,717.00	15,491	
Tally Software & Add	25%	640	-	-	-	-	640	160.00	480	
Trademark	25%	562	83,536	-	-	-	84,098	21,024.00	63,074	
Development costs	25%	31,277	-	-	-	-	31,277	7,819.00	23,458	
Motor Car	15%	28,321	5,650	-	-	3,300	30,671	4,601.00	26,070	
Computer	40%	1,539	1,169	-	1,072	-	3,780	1,297.00	2,483	
Electric & Electronic Equipm	15%	566	484	-	-	-	1,050	158.00	892	
OFFICE EQUIPMENTS	15%	69,051	-	-	-	-	69,051	10,358.00	58,693	
		17,93,348	1,46,422	1,41,460	1,41,460	2,73,910	18,07,320	2,67,101	15,40,219	

Deferred Tax Calculation

Depreciation - Books	1,44,393
Depreciation - IT Act	2,67,101
Difference	(1,22,708)
Deferred Tax Liability @ 26%	(31,904)



TABP SNACKS AND BEVERAGES PRIVATE LIMITED
CIN: U15549TZ2018PTC030885

Note No. BS-9 - Property, Plant & Equipment

Note No. BS-9 - Property, Plant & Equipment												
ASSETS	GROSS BLOCK				DEPRECIATION					NET BLOCK		
	As on 01.04.2025	Additions	Sales / Deletion	Subsidy	As on 31.03.2026	As on 01.04.2025	For the year	With drawn	Adjusted in Reserve / P&L A/c	Upto 31.03.2026	As on 31.03.2026	As on 31.03.2025
A. TANGIBLE ASSETS:												
BUILDING	1,30,288	6,468	-		1,36,756	12,256	4,279	-		16,535	1,20,220	1,18,032
PLANT & MACHINERY	19,28,247	1,89,431	37,000	2,35,000	18,45,678	1,11,922	97,282	573		2,08,631	16,37,047	18,16,325
FURNITURE & FITTINGS	20,604	72	-		20,676	3,313	1,994	-		5,308	15,368	17,291
OFFICE EQUIPMENTS	76,718	484			77,203	2,550	24,281	143		26,975	50,228	74,168
Electric & Electronic Equipment	612				612	7	58			65	546	604
VEHICLE	59,282	5,650	5,650		59,282	29,297	8,482	107		37,673	21,610	29,985
COMPUTER	5,758	2,241	-		7,999	4,067	989	-	522	5,578	2,421	1,691
	22,21,508	2,04,347	42,650	2,35,000	21,48,204	1,63,412	1,37,365	679	666	3,00,764	18,47,440	20,58,095
B. INTANGIBLE ASSETS:												
TRADE MARK & TALLY	74,451	83,536			1,57,987	1,767	505		94	2,365	1,55,622	72,685
DEVELOPMENT COST CAPITALIZED	2,02,343				2,02,343	40,113	6,523		(6,053)	40,583	1,61,760	1,62,230
	2,76,795	83,536	-		3,60,330	41,880	7,028	-	(5,959)	42,948	3,17,382	2,34,915
TOTAL	24,98,302	2,87,882	42,650		25,08,534	2,05,292	1,44,393	679	(5,294)	3,43,712	21,64,822	22,93,010
PREVIOUS YEAR 2024-2025	11,23,516	13,75,022	236		24,98,302	1,14,094	91,198	-	-	2,05,292	22,93,010	10,09,422



ADDITIONAL NOTES

Ageing - 31.03.2026

(Amount in 00's)

1. Trade Payable Ageing Schedule

	Less than 1yr	1-2 years	2-3 years	More than 3 years	Total
MSME	-	12,822	-	-	12,822
Others	21,67,822	-	-	-	21,67,822
Disputed dues MSME	-	-	-	-	-
Disputed dues Others	-	-	-	-	-
TOTAL	21,67,822	12,822	-	-	21,80,644

2. Trade Receivable Ageing Schedule

	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 year	Total
Undisputed trade receivable; considered good	-	12,55,612	-	-	-	12,55,612
Undisputed trade receivable; considered doubtful	-	-	-	-	-	-
Disputed trade receivable; considered good	-	-	-	-	-	-
Disputed trade receivable; considered doubtful	-	-	-	-	-	-
TOTAL	-	12,55,612	-	-	-	12,55,612

Ageing - 31.03.2025

1. Trade Payable Ageing Schedule

	Less than 1yr	1-2 years	2-3 years	More than 3 years	Total
MSME	-	12,822	-	-	12,822
Others	22,10,599	-	-	-	22,10,599
Disputed dues MSME	-	-	-	-	-
Disputed dues Others	-	-	-	-	-
TOTAL	22,10,599	12,822	-	-	22,23,422

2. Trade Receivable Ageing Schedule

	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 year	Total
Undisputed trade receivable; considered good	-	2,40,661	-	-	-	2,40,661
Undisputed trade receivable; considered doubtful	-	-	-	-	-	-
Disputed trade receivable; considered good	-	-	-	-	-	-
Disputed trade receivable; considered doubtful	-	-	-	-	-	-
TOTAL	-	2,40,661	-	-	-	2,40,661

S.No	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance
1	Current ratio	75,94,220	25,11,124	3.02	2.42	3.00	
2	Debt-equity ratio	2,23,297	70,82,712	0.03	0.04	0.03	
3	Fixed asset service coverage ratio	2,91,211	71,738	4.06	2.07	4.04	
4	Return on equity ratio	1,19,689	63,43,475	0.02	0.01	0.02	
5	Inventory turnover ratio	1,16,17,033	35,66,314	3.26	3.22	3.22	
6	Trade receivables turnover ratio	1,16,17,033	7,48,136	15.53	35.36	15.18	
7	Trade payables turnover ratio	1,11,81,157	22,02,033	5.08	5.62	5.02	
8	Capital turnover ratio	1,16,17,033	42,76,429	2.72	3.10	2.69	
9	Net profit ratio	1,19,689	1,16,17,033	0.01	0.00	0.01	
10	Return on capital employed	1,78,722	74,12,147	0.02	0.02	0.02	
11	Return on investment	-	-	-	-	-	



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF TABP SNACKS AND BEVERAGES PRIVATE LIMITED

Report on the Audit of the Consolidated Financial Statements Opinion

We have audited the accompanying consolidated financial statements of TABP Snacks and Beverages Private Limited ("the Holding Company") and its subsidiary (the Company and its subsidiary together referred to as "the Group"), which comprises the consolidated Balance Sheet as at March 31, 2026, the consolidated statement of Profit and Loss, the consolidated cash flows statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("The Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014, as amended and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group, as at March 31, 2026, and its consolidated Profit and its consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.



Key Audit Matters

Being a private company and not fulfilling the criteria prescribed, key audit matters, if any has not been highlighted.

Information Other than the Consolidated Financial Statements and Auditor's Report thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon.

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 during the course of our audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and those charged with governance for the consolidated financial statements.

The Holding Company's Board of Directors is responsible for the matters state in Section 134(5) of the Act with respect to the preparation of these Consolidated financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under Section 133 of the Act read with the Companies Accounting Standards Rules, 2014, 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 and 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 the 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 and of its associates and jointly controlled entities 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 or 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 and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated 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 ability of the Group and its associates and jointly controlled entities 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 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures and whether the consolidated
- Financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information 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 the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated 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 of the Holding Company and such other entity included in the consolidated financial statements of which we are the independent auditors 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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report, to the extent applicable, 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.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the consolidated statement of Cash Flows 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 statements comply with the Accounting Standards specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2026 taken on record by the Board of Directors of the Holding Company, none of the directors of the Holding company incorporated in India is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure "A".
- g) With respect to 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, the Holding company has not paid/provided any remuneration to its Director during the year.
- 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 Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group

- ii. The Group does not have any long-term contracts including derivative contracts. Hence, the question of any material foreseeable losses does not arise.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Group except those amounts which are kept on hold for court cases
- iv. The Company did not undertake transactions that were not recorded in the book of accounts and which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
- v. The Company has not been declared a Willful defaulter by its lenders.
- vi. The Company does not hold any Benami property and hence no proceedings have been initiated against the company under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- vii. The Company has not traded in crypto currencies or virtual currencies during the year.
- viii. The Company has not entered into transactions with Companies that have been struck off by the Register of Companies.
- ix. The Company has not (which are material either individually or in the aggregate) advanced or loaned or invested any funds (either from borrowed funds of share premium or any other sources or kind of funds) in any other person or entity. including foreign entity ("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.
- x. The Company has not (which are material either individually or in the aggregate) received any funds from any person or entity, including foreign entity ("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 on behalf of the Funding Party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



xi. The Company has not borrowed any funds and hence reporting whether funds are used for specific purpose for which they were availed is not applicable.

xii. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the 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 entity ("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.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the 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(e), as provided under (a) and (b) above, contain any material misstatement.

i) The company has neither paid nor declared any dividend during the financial year.

j) Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except that the audit trail feature of the software is used by the company and we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year as on 31.03.2026 for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.



2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/"CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiary included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For M.GANGADARAN & Co
Chartered Accountants



(M.GANGADARAN)

Chartered Accountant

Membership No.024949

Firm Regn.No.0881S

UDIN: 26024949YVJKLS5830

Place: Coimbatore

Date: 02.09.2026

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph under 'Report on Other Legal and Regulatory Requirements' of the Independent Auditors' Report to the members of the company on the Financial Statements for the year ended on 31st March 2026).

According to the information and explanations sought by us and given by the Company and the books and records examined by us during the course of our Audit and to the best of our knowledge and belief we report the following:

- I. In respect of property, plant and equipment,
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. The Company has maintained proper records showing full particulars of intangible assets.
 - c. The Property, Plant and Equipment of the company have been physically verified by the management during the year at reasonable intervals having regard to size of the company and nature of its assets. No material discrepancies were noticed on such verification.
 - d. The title deeds of all the immovable properties of the company shown under the Property, Plant and Equipment schedule are held in the name of the company.
 - e. The Company has not revalued its Property, Plant and Equipment during the year.
 - f. There are no proceedings initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.
- II. In respect of inventory,
 - a. The stocks of finished goods, stores, spares and raw materials of the Company have been physically verified by the management during the year at reasonable intervals and the coverage and procedure of such verification by the Management is appropriate. In our opinion no material discrepancies were noticed.
 - b. The company has not been sanctioned working capital limits in excess of Rs.5 Crores from banks on the basis of security of current assets. Hence reporting under this clause is not applicable.



- III. During the year the company has made investments but not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- a. The company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity.
 - b. The investments made are not prejudicial to the company's interest. The company has not provided guarantees, given securities or granted any loans and advances in the nature of loans. Hence, reporting under clauses 3(iii) (c), (d), (e), (f) are not applicable.
- IV. The company has not granted any loan to directors or to any other person in whom the director is interested or given any guarantee or provided any security in connection with any loan taken by the director or such other person as contemplated in section 185 of the Act. The company has not given any loan and the investments made by the company are within the limit as contemplated under section 186 of the Act.
- V. The company has not accepted any deposits or amounts which are deemed to be deposits to which the provisions of sec.73 to 76 or any other relevant provisions of the act and the rules apply.
- VI. Maintenance of cost records have not been prescribed under section 148 (1) of the Companies Act, for the nature of business carried on by the Company.
- VII. (a) The Company is regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income tax, Sales tax, Service tax, Duty of customs, Duty of excise, Cess, Goods and Service Tax and any other statutory dues with the appropriate authorities except there have been certain delays in payment of ESIC & Provident Fund due to website error maintenance. There are no undisputed statutory dues that are outstanding as of March 31, 2026, for a period of more than six months.
- (b) There are no disputed dues of Provident Fund, Employees' State Insurance, Income tax, Sales tax, Service tax, Duty of customs, Duty of excise, Cess, Goods and Service Tax and any other statutory dues.
- VIII. In our opinion, there are no transactions that are not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.



IX. In respect of repayment of loans,

- a) The company has not defaulted in the repayment of loans and other borrowings or payment of interest to any of its lenders.
- b) The company is not a declared willful defaulter by any bank or financial institution or other lender.
- c) The company has not availed any term loans during the year. Hence reporting under this clause is not applicable.
- d) In our opinion, the funds raised by the Company on short term basis have not been utilized for long term purposes.
- e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, joint ventures and associate companies.
- f) The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures and associate companies.

X.

- a) The company has not raised money by initial public offer or further public offer (including debt instruments) during the year.
- b) During the year, the company has made private placement of Compulsorily Convertible Preference shares. The requirements of Section 42 and Section 62 of the Companies Act, 2013, have been complied with and the funds raised have been used for the purposes for which they were raised.
Other than the abovementioned private placement of Compulsorily Convertible Preference shares, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

XI.

- a) No material frauds by the company or on the company has been noticed or reported during the course of our audit.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) The company has not received any whistle-blower complaints during the year.

XII. The company is not a Nidhi company and therefore this clause is not applicable to the company.

XIII. All transactions with the related parties are in compliance with section 188 of the Act. Details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of Section 177 are not applicable to private limited company.

XIV. As per Section 138 of the Companies Act, 2013, the requirement for appointment of internal auditors is not applicable.

XV. The company has not entered into non-cash transactions with directors or



persons connected with them.

- XVI. a. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
b. The company has not conducted any Non-Banking Financial or Housing Finance activities.
The company is not a Core-Investment-Company (CIC) as defined in the regulations made by the Reserve Bank of India. The reporting under clause (c) and (d) are not applicable.
- XVII. The company has not incurred cash loss in current financial year, and had cash-loss in immediately preceding financial year
- XVIII. There has been no resignation of the statutory auditors during the year.
- XIX. 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, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all 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.
- XX. As per Section 135 of the Companies Act, 2013, the requirement of Corporate Social Responsibility is not applicable to the Company.

Place: Coimbatore
Date: 02.09.2026

For M.GANGADARAN & Co
Chartered Accountants



(M.GANGADARAN)
Chartered Accountant
Membership No.024949
Firm Regn.No.0881S
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ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of the Independent Auditors' Report to the members of the company on the Consolidated Financial Statements for the year ended on 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 the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of TABP Snacks and Beverages Private Limited (hereinafter referred to as "Holding Company"), incorporated in India and such companies incorporated in India under the Companies Act 2013 which are its subsidiary Companies As of that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Group are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies 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 ("the ICAI"). 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, including adherence to the respective company's policies, 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 Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Group based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") 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 of 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 internal financial controls system over financial reporting of the Company.

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

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) 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
- (3) 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.

Inherent 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 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 to the best of our information and according to the explanations given to us, the Company and its subsidiary company have, in all material respects, an adequate internal financial controls 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 respective companies 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.

Place: Coimbatore
Date: 02.09.2026

For M.GANGADARAN & Co
Chartered Accountants



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137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED
CONSOLIDATED BALANCE SHEET AS AT 31.03.2026
 CIN : U15549TZ2018PTC030885 (Amount in 00's)

PARTICULARS	NOTES	31.03.2026	31.03.2025
<u>EQUITY AND LIABILITIES</u>			
<u>1.SHARE HOLDERS FUNDS :-</u>			
a.Share Capital	BS - 1	64,297	59,057
b.Reserves and Surplus	BS - 2	69,91,668	55,18,688
SUB TOTAL - 1		70,55,965	55,77,745
<u>2. NON - CURRENT LIABILITIES :-</u>			
a.Long Term Borrowings	BS - 3	2,23,297	2,23,785
b. Deferred Tax Liabilities	BS - 4	1,06,138	74,234
SUB TOTAL - 2		3,29,435	2,98,019
<u>3.CURRENT - LIABILITIES :-</u>			
a.Short-Term Borrowings	BS - 5	99,390	44,119
b.Trade Payables	BS - 6	21,69,438	22,11,400
c.Other Current liabilities	BS - 7	2,37,529	1,70,525
d.Short Term Provisions	BS - 8	1,721	9,737
SUB TOTAL - 3		25,08,079	24,35,781
GRAND TOTAL (1+2+3)		98,93,478	83,11,545
<u>ASSETS</u>			
<u>1. NON CURRENT ASSETS :-</u>			
Property Plant & Equipment			
a. Tangible Assets	BS - 9	18,47,440	20,58,095
b. Intangible Assets	BS - 9	3,17,382	2,34,915
c. Capital Work-in-Progress	BS - 9	-	-
Non Current Investments	BS - 10	2,000	2,000
Long Term Loans & Advances	BS - 11	1,62,228	1,37,486
SUB TOTAL - 1		23,29,051	24,32,496
<u>2. CURRENT ASSETS :-</u>			
a. Short Term Loans & Advances	BS - 12	2,05,338	1,99,590
b.Inventory	BS - 13	38,60,242	32,72,386
c.Trade Receivables	BS - 14	12,55,612	2,40,661
d.Other Current Assets	BS - 15	12,98,132	11,59,054
e.Cash and Cash Equivalents	BS - 16	9,45,104	10,07,357
SUB TOTAL - 2		75,64,428	58,79,050
GRAND TOTAL (1+2)		98,93,478	83,11,545

As per my Report of even dated
 Vide Our Attached Report of even date
 For M.GANGADARAN & Co
 Chartered Accountants



CA.M.GANGADARAN
 M.No:024949
 Firm Regn.No.0881S
 UDIN: 26024949YVJKLS5830
 Place : Coimbatore
 Date : 02.09.2026



Prabhu Gandhi Kumar
 Director
 DIN - 08212565



Brindha Vijaykumar
 Director
 DIN - 08212566



M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
 FRN: 0881S
 137, BIG BAZAAR STREET,
 COIMBATORE - 641 004

M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED			
CONSOLIDATED PROFIT & LOSS ACCOUNTS FOR THE YEAR ENDED 31.03.2026			
CIN : U15549TZ2018PTC030885			(Amount in 00's)
PARTICULARS	NOTES	31.03.2026	31.03.2025
INCOME			
Revenue from operations	PL - 1	1,16,17,033	98,47,213
Other Incomes	PL - 2	74,460	1,34,668
TOTAL REVENUE	A	1,16,91,493	99,81,881
EXPENSES			
Changes of Inventories	PL - 3	-5,87,855	(12,99,246)
Purchase of Stock in trade	PL - 4	89,74,665	90,03,348
Employees benefits expenses	PL - 5	7,49,446	6,54,989
Finance Costs	PL - 6	50,497	38,779
Other Expenses	PL - 7	22,09,009	14,23,586
Depreciation and Amortization expenses	PL - 8	1,44,393	91,198
TOTAL EXPENSES	B	1,15,40,155	99,12,654
Profit before exceptional and extraordinary items and tax (A-B)		1,51,338	69,227
Exceptional Items		-	-
Profit before extraordinary items and tax (V-VI)		1,51,338	69,227
Extraordinary items		-	-
Profit before tax (VII-VIII)		1,51,338	69,227
Tax expense:			
(1) Current tax			
(2) Deferred Tax (Credit)		31,904	43,092
(3) Prior year Taxes		-	-
Total Taxes		31,904	43,092
Profit/(Loss) for the period from continuing operations		1,19,434	26,135
Total Profit and Loss account balance		1,19,434	26,135
Earnings per equity share:			
(1) Basic		159.74	34.95
(2) Diluted		159.74	34.95
As per my Report of even dated Vide Our Attached Report of even date For M.GANGADARAN & Co Chartered Accountants			
 CA.M.GANGADARAN M.No:024949 Firm Regn.No.08815 UDIN: 26024949YVJKLS5830 Place : Coimbatore Date : 02.09.2026		 Prabhu Gandhi Kumar Director DIN - 08212565	
		 Brindha Vijaykumar Director DIN - 08212566	

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 08815
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.



CIN: U15549TZ2018PTC030885
COIMBATORE

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Amount in 00's)

PARTICULARS	2025-2026	2024-2025
A: CASH FLOW FROM OPERATIONS		
(I) Net Profit Before Tax and Extraordinary Items	1,51,338	69,218
Adjusted for		
Depreciation	1,44,393	91,198
Financial Cost	50,497	38,779
Adjustment in Reserves and Surplus	-	(7,507)
Interest Income	(48,318)	(42,185)
	1,46,572	80,284
(II) Operating Profit Before working Capital Changes	2,97,911	1,49,502
Adjustment for		
Short Term Borrowings	55,271	40,172
Other Long Term Payables	-	-
Trade Payables	(41,961)	7,37,393
Short Term provisions	(8,016)	8,414
Other payables	67,004	(65,197)
Trade receivables	(10,14,951)	77,212
Short term loans and advances	(5,748)	8,476
Other Current assets	(1,39,077)	(2,21,448)
Inventories	(5,87,855)	(12,99,246)
	(16,75,333)	(7,14,224)
(III) Operating Profit Before Exceptional Item	(13,77,423)	(5,64,722)
Exceptional Item	(13,77,423)	(5,64,722)
Income Tax Paid	-	(5,64,722)
Net Cash Flow From Operating Activities	(13,77,423)	(5,64,722)
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(52,882)	(13,75,022)
Sale of Fixed Assets	41,971	236
Interest income	48,318	42,185
Investments made	-	-
Long Term Loans & Advances	(24,743)	(54,260)
Net Cash Flow from Investment Activities	12,664	(13,86,861)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Equity share capital	5,240	477
Proceeds from issue of preference share capital	13,48,252	19,34,190
Proceeds from long term borrowings	(489)	(79,238)
Repayment of long term borrowings	(50,497)	(38,779)
Interest Expenses		
Net Cash Flow from Financing Activities	13,02,506	18,16,650
Net Increase/ (Decrease) in cash and Cash Equivalents	(62,253)	(1,34,933)
Cash and Cash Equivalents as on 01.04.2025	10,04,447	11,39,380
Cash and Cash Equivalents as on 31.03.2026	9,45,104	10,04,447

As per our report annexed

For M.GANGADARAN & Co
Chartered AccountantsCA.M.GANGADARAN
M.No:024949
Firm Regn.No.0881S
UDIN: 26024949YVJKL55830
Place : Coimbatore
Date : 02.09.2026Prabhu Gandhi Kumar
Director

DIN - 08212565

V. Brindha
Brindha Vijaykumar

Director

DIN - 08212566

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET

CIN : U15549TZ2018PTC030885

(Amount in 00's)

PARTICULARS	31.03.2026	31.03.2025
NOTE : BS 1		
SHARE CAPITAL		
Authorised Capital		
7,50,000 Equity Shares of Rs. 10/- each	75,000	75,000
10,000 Series A Compulsorily Convertible Preference Shares of Rs. 100/- each	10,000	10,000
65,000 Preference Shares of Rs. 100/- each	65,000	65,000
	-	-
Issued, Subscribed & Paid up Capital		
74769 E.Shares of Rs.10/- each	9,477	9,477
54820 P.Shares of Rs.100/- each	54,820	49,580
Notes : (i) The Reconciliation in Number and Amount of Shares		
No of Shares Amount		
Opening Balance 74769 747690		
Closing Balance 74769 747690		
(ii) Details of Share holders Holding More Than 5% of Shares		
No Of Shares % of Holding		
Prabhu Gandhi Kumar 24612 32.92%		
Brindha 23571 31.52%		
Arun Mukarjee 11394 15.24%		
Soumya Malini 10272 13.74%		
Details of Preference Share holders Holding More Than 5% of Shares		
No Of Shares % of Holding		
LC Nueva AIF 11,346 20.70%		
AL Trust (acting through its Trustees Vistra ITCL (India) Limited)	5453	9.95%
LC Nueva Momentum Fund 1 3591 6.55%		
(iii) The Company has only one Class of Equity shares having par Value of Rs 10 each. The EquityShares rank pariassu in respect of payment of Dividend and Repayment of capital		
NOTE :BS- 2		
RESERVES AND SURPLUS		
(a)General Reserve Opening Balance	-	-
Closing Balance	-	-
(b)Securities Premium Opening Balance	66,84,124	47,52,655
Add: Series D1 CCPS 1894 P. Shares of Rs.9134/- each	-	-
Add: Series D1 CCPS 3791 P. Shares of Rs.9134/- each	-	-
Add: Series E CCPS 6650 P. Shares of Rs.17008/- each	-	-
Add: Series E CCPS 3269 P. Shares of Rs.17008/- each	-	-
Add: Series F CCPS 3491 P. Shares of Rs.25730/- each	-	-
Add: Series F CCPS 2721 P. Shares of Rs.25730/- each	-	7,00,113
Add: Series G1 CCPS 3391 P. Shares of Rs.25730/- each	3,391	12,31,356
Add: Series G2 CCPS 1849 P. Shares of Rs.25730/- each	1,849	-
Add: Premium on Equity Shares issued on 04.10.2025	8,72,504	-
Add: Premium on Equity Shares issued on 06.01.2026	4,75,748	-
Closing Balance	80,32,376	66,84,124
(c)Profit & Loss Account Opening Balance(Debit Balance)	(11,65,436)	(11,84,064)
Add/Less: Profit/Loss for the Year	1,19,434	26,135
Add/Less: Reversal of TDS	-	(7,185)
Add/Less: Prior Period Expenses	-	(212)
Add/Less: Reversal of Dep	5,294	(110)
TOTAL (a+b)	(10,40,708)	(11,65,436)
TOTAL (a+b)	69,91,668	55,18,688



<u>CURRENT LIABILITIES :-</u>		
<u>NOTE : BS - 3</u>		
<u>LONG TERM BORROWINGS</u>		
Secured		
Loan From Mahindra Finance - Vehicle Loan	-	-
Canara Bank - Loan A/c 161001295483	2,509	2,396
Canara Bank - Loan A/c 3128603000186	5,030	3,704
GENERAL AND AGRI ADVANCES-184002621300	2,15,758	2,17,686
	2,23,297	2,23,785
Amount and Period of Continuing Default - NIL		
<u>NOTE : BS - 4</u>		
<u>Deferred Tax Liability</u>		
Opening Balance	74,234	31,142
Deferred Tax (Credit) Transferred	31,904	43,092
Closing Balance	1,06,138	74,234
<u>NOTE : BS - 5</u>		
<u>SHORT TERM BORROWINGS (UNSECURED)</u>		
Directors Loan	-	-
ICICI OD	99,390	-
Current Maturities of Long Term Debt	-	44,119
	99,390	44,119
Amount and Period of Default - NIL		
<u>NOTE : BS - 6</u>		
<u>TRADE PAYABLES</u>		
Dues to MSMEs	-	-
Dues to Others	21,69,438	22,11,400
	21,69,438	22,11,400
<u>NOTE : BS - 7</u>		
<u>Other Current Liabilities</u>		
Application Money Received for Allotment of Securities	-	-
Statutory Dues Payable	4,937	2,698
Advance from Customers	1,41,637	66,546
TCS/TDS Payable	21,746	21,033
GST Payable	292	25,868
Credit Card	-	386
Advance to others	-	-
Salary Payable	52,618	39,535
Directors Remuneration Payable	3,344	2,876
Rent Payable	-	492
Other Payable	12,956	11,092
	2,37,529	1,70,525
<u>NOTE : BS - 8</u>		
<u>Short-Term Provisions</u>		
Provision of Taxes	-	-
Provision of Audit Fees	850	800
Provision of Electricity Charges	871	8,937
	1,721	9,737
<u>NOTE : BS - 9</u>		
<u>Property, Plant & Equipment</u>		
Tangible Assets	18,47,440	20,58,095
Intangible Assets	3,17,382	2,34,915
Capital Work in Progress	-	-
	21,64,822	22,93,010



€ : BS - 10

ON-CURRENT INVESTMENTS

Investment In Unlisted Equity Shares

Investment In TABP Transport Private Limited

2,000

2,000

2,000

2,000

NOTE : BS - 11

LONG TERM LOANS AND ADVANCES

Unsecured, Considered good

Rent Advance

Electricity Deposit

36,699

36,510

1,25,529

1,00,976

-

-

1,62,228

1,37,486

NOTE : BS - 12

SHORT TERM LOANS AND ADVANCES

Unsecured, Considered good

Staff & Other Advances

-

-

2,05,338

1,99,590

2,05,338

1,99,590

NOTE : BS - 13

Inventory

Finished Goods

Material

6,42,874

8,64,020

32,17,368

24,08,366

38,60,242

32,72,386

NOTE : BS - 14

TRADE RECEIVABLES

Outstanding for more than 6 months

Others

-

-

12,55,612

2,40,661

12,55,612

2,40,661

NOTE : BS - 15

Other Current Assets

GST Input Tax Credit

TCS / TDS Receivable

FD Interest Receivable

RCM Input Tax Credit

Advance to Suppliers

Rent Prepaid

6,83,087

5,68,916

13,543

4,316

-

3,591

-

5,022

6,01,502

5,72,308

-

4,900

12,98,132

11,59,054

NOTE : BS -16

CASH AND CASH EQUIVALENTS

Cash In Hand

Balances at Banks

Fixed Deposits

84,357

41,071

92,307

1,37,584

7,68,440

8,28,702

9,45,104

10,07,357

As per my Report of even dated

Vide Our Attached Report of even date

For M.GANGADARAN & Co

Chartered Accountants



CA.M.GANGADARAN

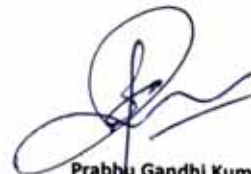
M.No:024949

Firm Regn.No.0881S

UDIN: 26024949YVJL55830

Place : Coimbatore

Date : 02.09.2026



Prabhu Gandhi Kumar

Director

DIN - 08212565



Brindha Vijaykumar

Director

DIN - 08212566



M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
 FRN: 0881S
 137, BIG BAZAAR STREET,
 COIMBATORE - 641 001.

M/s. TABP SNACKS AND BEVERAGES PRIVATE LIMITED

NOTES FORMING PART OF THE PROFIT & LOSS ACCOUNT

CIN : U15549TZ2018PTC030885

(Amount in 00's)

PARTICULARS	31.03.2026	31.03.2025
NOTE : PL - 1		
<u>REVENUE FROM OPERATIONS</u>		
Sales	1,09,84,009	90,86,566
Consulting & Support Services - Logistics	-	-
Transportation Charges	-	-
Interbranch Sales	6,33,024	7,60,647
	1,16,17,033	98,47,213
NOTE : PL - 2		
<u>OTHER INCOMES</u>		
Other Income	3,411	24,752
Credit Balance written back	244	5,985
Discount received	22,487	61,736
Loan Remission	-	-
Interest received	48,318	42,195
Foreign Exchange Fluctuation	-	-
	74,460	1,34,668
NOTE : PL - 3		
<u>CHANGES IN INVENTORY</u>		
Opening	32,72,386	19,73,141
Closing	38,60,242	32,72,386
	5,87,855	12,99,246
NOTE : PL - 4		
<u>PURCHASE OF STOCK</u>		
Purchase	57,17,856	44,76,804
Purchase Import	2,29,847	5,37,817
Customs Duty	15,252	29,998
Import Clearing charges	12,526	26,873
Job Work	23,34,003	31,64,748
Foreign Exchange Fluctuation	24,161	6,462
Packing Material	7,995	-
Interbranch Purchase	6,33,024	7,60,647
	89,74,665	90,03,348
NOTE : PL - 5		
<u>EMPLOYEE BENEFIT EXPENSE</u>		
Salary	6,54,928	5,28,427
Director's Remuneration	54,000	45,000
Staff Welfare Expense	21,202	27,628
Incentive Paid	6,690	47,208
Labour Welfare Expenses	25	-
Employer Contribution to PT	25	29
Employer Contribution to EPF	12,349	6,698
Employer Contribution to ES	226	-
	7,49,446	6,54,989



NOTE : PL - 6		
FINANCE COST		
Interest paid on borrowings	27,130	34,033
Other Borrowing cost	-	-
Bank Charges	23,367	4,746
	50,497	38,779
NOTE : PL - 7		
OTHER EXPENSES		
Audit Fees	850	800
Bad Debts Written Off	-	79
Business Promotion Expenses	1,85,299	2,737
Conveyance Expenses	4,285	1,559
Consultancy Charges	70,956	53,630
Fund Raising Expenses	-	-
Damage Claim	-	-
Donation	250	-
Electricity Charges	59,688	61,349
Loading and Unloading Charges	2,71,207	78,422
Interest and Defaults Paid on delayed payments	128	1,608
Insurance Paid	2,084	2,687
Power & Fuel	-	-
Repairs and Maintenance - Machinery	14,569	16,547
Repairs and Maintenance - Building	487	7,572
Repairs and Maintenance - Others	19,375	15,352
Postage, Telephone & Courier	4,773	8,490
Printing & Stationary	1,337	1,955
Laboratory Expenses	-	-
ROC Charges	901	612
Rent	79,130	52,662
Transportation Charges	11,64,211	8,46,887
Travelling Charges	1,78,344	1,72,753
General Expenses	3,495	1,615
Samples and Discount Allowed	1,38,422	78,265
License & Taxes	6,156	7,313
Application Charges for Import	-	10,692
Loss on Sale of Asset	3,061	-
TOTAL	22,09,009	14,23,586

As per my Report of even dated
Vide Our Attached Report of even date
For M.GANGADARAN & Co
Chartered Accountants



CA.M.GANGADARAN
M.No:024949
Firm Regn.No.08815
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026



Prabhu Gandhi Kumar
Director
DIN - 08212565



Brindha Vijaykumar
Director
DIN - 08212566



M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 08815
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

N-1 As per the accounting standard 15 (revised) disclosure regarding Employee Benefits are as under:

a) Defined Contribution Plan:

Contributions to Defined contribution plan are recognized as expense for the year as under:
Employer contribution towards Provident fund -Rs.13,73,901/- (Previous Year : Rs.6,698/--)
Employer contribution towards E.S.I. fund -Rs.226/- (Previous Year : Rs.Nil/-)
Employer contribution towards L.W.F fund-Rs.Nil/- (Previous Year : Rs.Nil/-)
Employer contribution towards PT fund-Rs.25/- (Previous Year : Rs.29/-)

b) Defined Benefit Plan:

No Provision has been made for the gratuity liability as at the close of the year in respect of the employees of the company. The Company has not yet formulated any scheme for funding the amount for the gratuity provision.

N-2 CIF value of imports

Raw Materials	2,29,847	5,37,817
Capital Goods	-	Nil
Stores & Components	Nil	Nil

N-3 Value & percentage of Raw material & Stores

	Value	%	Value	%
Raw Materials - Indigenous	57,17,856	96.14	44,76,804	89.28
- Imported	2,29,847	3.86	5,37,817	10.72
Stores - Indigenous	-	100.00	-	100.00
- Imported	Nil	Nil	Nil	Nil

N-4 Earnings in foreign exchange

FOB value of exports	Nil	Nil
----------------------	-----	-----

N-5 Expenditure in foreign currency

Commission paid	Nil	Nil
Travelling Expenses	4,984	Nil

N-6 Deferred Tax:

	Opening	Provided/(Reversed)	Closing
Deferred tax working			
Deferred tax liability on Depreciation	74,234	31,904	1,06,138
Deferred tax asset on Carry forward losses			-
Total	74,234	31,904	1,06,138

Deferred tax asset on Carry forward losses has not been provided.

N-7 Lease Rent:

The Company's leasing arrangement are operating lease for factory premises renewable annually
Rent Payable:

Not later than one year	-	492
Later than one year but not later than five years	-	-
Later than five years	-	-

N-8

Micro Small and Medium Enterprises Development Act 2006: Based on the intimations received from the Suppliers regarding their status under the MSMED Act 2006, the following information is furnished. Payment to MSME suppliers is as per the terms of purchase.

a	Principal amount and interest due thereon remaining unpaid :	NIL	NIL
b	Principal amount and the interest due thereon remaining unpaid as at the end of accounting year	12,822	12,822
c	Amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of payment made to the supplier beyond the appointed day during each accounting year	NIL	NIL
d	Amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED ACT, 2006 not paid)	NIL	NIL
e	Amount of interest accrued and remaining unpaid at the end of accounting year	NIL	NIL
f	Amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure u/s 23.	NIL	NIL



ed party transactions:
y management personnel:

Prabhu Gandhi Kumar - Director
Brinda Vijayakumar - Director

Related Parties

Tanvi Foods - Firm in which director is a partner
TABPS Pets Private Limited - Common Directors
TABP Transport Private Limited - Wholly owned subsidiary
D. Gandhikumar - Relative of Director
R. Vijayakumar - Relative of Director

Transaction with related party:

Transaction	Key management personnel		Related Parties	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
<u>Remuneration</u>				
Prabhu Gandhikumar	54,000	45,000	-	-
Brindha Vijayakumar	-	-	-	-
<u>Reimbursement of Expenses</u>				
Prabhu Gandhikumar	-	-		
Brindha Vijayakumar	-	-		
<u>Rent paid</u>				
D. Gandhikumar	-	-	55	60
R. Vijayakumar	-	-	960	960
Prabhu Gandhikumar	-	-	18,000	16,800
<u>Purchases</u>				
Tanvi Foods	-	-		-
TABP Transport Private Limited				8,000
<u>Sale of Services</u>				
TABP Transport Private Limited				
<u>Outstandings</u>				
Payable				
Receivable				
N-10 <u>Earnings per share:</u>		Rs.		Rs.
Profit / (Loss) after Tax		1,19,434		26,135
Weighted average number of shares		748		748
Basic EPS		159.74		34.95

N-11 Previous years figures has been regrouped /reclassified wherever necessary.

As per our report annexed
For M.GANGADARAN & Co
Chartered Accountants



CA.M.GANGADARAN.
M.No:024949
Firm Regn.No.0881S
UDIN: 26024949YVJKLS5830
Place : Coimbatore
Date : 02.09.2026


Prabhu Gandhikumar
Director
(DIN 08212565)


Brindha Vijayakumar
Director
(DIN 08212566)



... gangadaran & Co.
HARTERED ACCOUNTANTS
FRN: 0881S
137, BIG BAZAAR STREET,
COIMBATORE - 641 001.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

N-12. Significant accounting policies

- i. The Financial statements have been prepared on historical cost basis and as a going concern. The group has adopted the mercantile system of accounting in preparation of accounts for the year.
- ii. Investments are stated at cost.
- iii. Depreciation has been provided on Straight line method adopting the useful life and residual value in terms of Schedule II to the Companies Act 2013. In respect of additions during the year depreciation has been provided on pro rata basis. Fixed assets are stated at cost less depreciation.
- iv. Inventories have been valued at lower of cost and net realizable value.
- v. Taxation: Provision for taxation is being made as per estimated total income after considering various relief under the provisions of the Income Tax Act, 1961.
- vi. The group reports basic and diluted earnings per share (EPS) in accordance with the Accounting Standard 20 prescribed under The Companies Accounting Standards Rules, 2006. The Basic EPS has been computed by dividing the income available to equity shareholders by the weighted average number of equity shares outstanding during the accounting year. The Diluted EPS has been computed using the weighted average number of equity shares and dilutive potential equity shares outstanding at the end of the year.
- vii. All the assets and liabilities have been classified as current or non-current as per the group's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of activities and time between the activities performed and their realization in cash or cash equivalents, the group has ascertained its operating cycle as 12 months for the purpose of current / non-current classification of assets and liabilities.
- viii. Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.
- ix. All identifiable items of Income and Expenditure pertaining to prior period are accounted through "Prior Period Expenses Account."

- x. The holding company not provided for gratuity during the financial year 2025-26.



N-13. Earnings in Foreign Exchange :	Nil	Nil
Expenditure in Foreign Currency:	Rs.2, 34, 83,072/-	Rs.5, 37, 81,682/-

N-14. Additional Regulatory Information:

- a) The title deeds of all the immovable properties of the group shown under the Property, Plant and Equipment schedule are held in the name of the group.
- b) The group has not revalued its Property, Plant and Equipment during the year.
- c) The Group has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.
- d) The Company has no Capital Work-in-Progress as at the end of financial year 2025-26. (FY 2024-25 – Rs. Nil/-)
- e) The Company has no Intangible assets under development as at the end of financial year 2025-26. (FY 2024-25 – Rs. Nil/-)
- f) There are no proceedings initiated or are pending against the group for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- g) The group has no borrowings from banks and financial institutions on the basis of security of current assets. Hence reporting under this clause does not arise.
- h) The group has not been declared as a willful defaulter by any bank or financial institution or other lender.
- i) The group has no transactions with companies struck-off under Section 248 of the Companies Act, 2013, or Section 560 of Companies Act, 1956 during the financial year 2025-26. (FY 2024-25 –Rs. Nil/-)
- j) There are no charges or satisfaction of charges yet to be registered with Register of Companies beyond the statutory period.
- k) The group has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act and read with Companies (Restriction on number of Layers) Rules, 2017.
- l) The group has not entered into any Scheme of Arrangements in terms of section 230 to 237 of the Companies Act, 2013. Hence reporting and disclosure under this clause does not arise.
- m) The group has not advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) any funds in any other person or entity, including foreign entity ("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 Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



n) The group has not received any funds from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the group 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.

Vide our report of even date

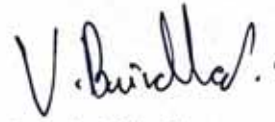
**For M.GANGADARAN & Co,
Chartered Accountants**



M. Gangadaran
Partner
Membership No. 024949
(FRN No.0881S)
Place: Coimbatore
Date: 02.09.2026



Prabhu Gandhikumar
Director
DIN: 08212565



Brindha Vijaykumar
Director
DIN: 08212566

M. Gangadaran & Co.
CHARTERED ACCOUNTANTS
FRN: 0881S
27, BIG BAZAAR STREET,
COIMBATORE - 641 001.





TASP Snacks and Beverages Private Limited as on 31.03.2026

Depreciation as per IT Act

Particulars

Rate

Opening

Additions

Deletions

WDV

Depreciation

(Amount in 00%)

WDV as on 31.03.2026

Deferred Tax Calculation

Depreciation - IT Act

Difference

Deferred Tax Liability @ 26%

1,44,393

2,67,101

(1,22,708)

(31,904)

Particulars	Rate	Opening	Additions	Deletions	WDV	Depreciation	WDV as on 31.03.2026
Building	10%	92,707	5,770	698	99,175	9,883.00	89,292
Plant and Machinery	15%	15,51,549	49,813	1,39,618	14,70,370	2,10,084.00	12,60,286
Furniture and Fittings	10%	17,136	-	72	17,208	1,717.00	15,491
Tally Software & Add	25%	640	-	-	640	160.00	480
Trademark	25%	562	83,536	-	84,098	21,024.00	63,074
Development costs	25%	31,277	-	-	31,277	7,819.00	23,458
Motor Car	15%	28,321	5,650	-	30,671	4,601.00	26,070
Computer	40%	1,539	1,169	1,072	3,780	1,297.00	2,483
Electric & Electronic Equipn	15%	566	484	-	1,050	158.00	892
OFFICE EQUIPMENTS	15%	69,051	-	-	69,051	10,358.00	58,693
		17,93,348	1,46,422	1,41,460	2,73,910	18,07,320	15,40,219



TARR SNACKS AND BEVERAGES PRIVATE LIMITED									
CIN: U55497ZZ01BPTC000885									
Note No. BS-9 - Property, Plant & Equipment									
(Amount in Rs.)									
NET BLOCK									
DEPRECIATION									
Adjusted in Reserve / P&L A/c									
Up to 31.03.2025									
As on 31.03.2025									
As on 31.03.2025									
GROSS BLOCK									
As on 01.04.2025									
As on 31.03.2025									
Addition									
Sales / Disposal									
Subsidy									
As on 01.04.2025									
As on 31.03.2025									
For the year									
With									
As on 31.03.2025									
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ADDITIONAL NOTES

Ageing - 31.03.2026

1. Trade Payable Ageing Schedule

	Less than 1yr	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	21,69,438	-	-	-	21,69,438
Disputed dues MSME	-	-	-	-	-
Disputed dues Others	-	-	-	-	-
TOTAL	21,69,438	-	-	-	21,69,438

2. Trade Receivable Ageing Schedule

	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 year	Total
Undisputed trade receivable; considered good	-	12,55,612	-	-	-	12,55,612
Undisputed trade receivable; considered doubtful	-	-	-	-	-	-
Disputed trade receivable; considered good	-	-	-	-	-	-
Disputed trade receivable; considered doubtful	-	-	-	-	-	-
TOTAL	-	12,55,612	-	-	-	12,55,612

Ageing - 31.03.2025

1. Trade Payable Ageing Schedule

	Less than 1yr	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	22,11,400	-	-	-	22,11,400
Disputed dues MSME	-	-	-	-	-
Disputed dues Others	-	-	-	-	-
TOTAL	22,11,400	-	-	-	22,11,400

2. Trade Receivable Ageing Schedule

	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 year	Total
Undisputed trade receivable; considered good	-	2,40,661	-	-	-	2,40,661
Undisputed trade receivable; considered doubtful	-	-	-	-	-	-
Disputed trade receivable; considered good	-	-	-	-	-	-
Disputed trade receivable; considered doubtful	-	-	-	-	-	-
TOTAL	-	2,40,661	-	-	-	2,40,661

S.No	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance
1	Current ratio	75,64,428	25,08,079	3.02	2.42	2.99	
2	Debt-equity ratio	2,23,297	70,55,965	0.03	0.04	0.03	
3	Debt service coverage ratio	2,90,957	71,738	4.06	2.07	4.04	
4	Return on equity ratio	1,19,434	63,30,101	0.02	0.01	0.02	
5	Inventory turnover ratio	1,16,17,033	35,66,314	3.26	3.75	3.22	
6	Trade receivables turnover ratio	1,16,17,033	7,48,136	15.53	35.26	15.18	
7	Trade payables turnover ratio	1,11,81,340	21,96,430	5.09	5.62	5.03	
8	Capital turnover ratio	1,16,17,033	42,63,055	2.73	3.10	2.69	
9	Profit ratio	1,19,434	1,16,17,033	0.01	0.00	0.01	
10	Return on capital employed	1,78,468	73,85,999	0.02	0.02	0.02	
11	Return on investment	-	-	-	-	-	

