



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

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Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of
Crazypricing Online Services Limited
(CIN: L74999DL1984PLC018747)

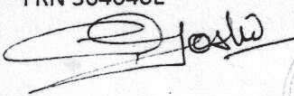
We have audited the quarterly financial results of **Crazypricing Online Services Limited** for the quarter ended March 31, 2018 and the year to date results for the period from 1st April 2017 to 31st March 2018, attached herewith, being submitted by the company pursuant to the requirement of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the standalone financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such standalone financial statements, prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and approved by the Board of Directors of the Company.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2018 as well as the year to date results for the period from 1st April 2017 to 31st March 2018.

For **V. N Purohit & Co.**
Chartered Accountants
FRN 304040E


Gaurav Joshi
(Partner)
M.No. 516027



Date: 23.05.2018
Place: New Delhi



CRAZYPRICING ONLINE SERVICES LIMITED

Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, New Delhi-110085

Email: crazypricingdel@gmail.com, Website: www.crazypricingonline.com, Tel.: 011-65999967

CIN: L74999DL1984PLC018747

pursuant to the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Metropolitan Stock Exchange of India Limited (MSEI)
(Formerly known as MCX Stock Exchange Limited)
4th Floor, Vibgyor Towers,
Bandra Kurla Complex, Bandra East
Mumbai-400098

Dear Sir/Ma'am,

SUBJECT: DECLARATION ON AUDITED FINANCIAL RESULTS (SYMBOL: SMARCAP)

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, by the SEBI (LODR) (Amendments) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we, the undersigned, on behalf of the Board of Directors of **Crazypricing Online Services Limited** ("Company") (CIN: L74999DL1984PLC018747) having its registered office at Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, New Delhi 110085 hereby confirms that M/s. V.N. Purohit & Co., Chartered Accountants (FRN: 304040E), the Statutory Auditors of the Company have issued their Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2018.

Kindly take this declaration on your records.

Yours Sincerely
For Crazypricing Online Services Limited



Rekha Garg
Chief Financial Officer & Chief Executive Officer
PAN: AMPPM8951K

For Crazypricing Online Services Limited



Kiran Mittal
Director
DIN: 00749457

Date: 23/05/2018
Place: New Delhi



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018 - IND-AS COMPLIANT

Particulars		Three Months Ended			Year Ended	
		FOR THE QUARTER			YEAR TO DATE FIGURES FOR PERIOD	
		01.01.2018 to 31.03.2018 (')	01.10.2017 to 31.12.2017 (')	01.01.2017 to 31.03.2017 (')	01.04.2017 to 31.03.2018 (')	01.04.2016 to 31.03.2017 (')
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations:	617.65	141.81	16.49	1,040.35	50.06
	(a) Sale of Diamond / Gold	127.27	124.45		251.72	
	(b) Sale of Tupperware	24.56	17.36		75.04	
	(c) Sale of Shares				97.23	
	(d) Sale of Fabric	465.82	-	16.49	616.36	50.06
II	Other Income	0.53	0.77	10.02	13.11	10.02
III	Total Income (I+II)	618.18	142.58	26.51	1,053.46	60.08
IV	EXPENSES					
	Cost of Materials consumed	-	-	-	-	-
	Purchase of stock-in-trade	599.81	127.55	15.96	1,042.90	48.76
	(a) Purchase of Diamond / Gold	126.25	123.58		249.83	
	(b) Purchase of Tupperware	15.76	26.38		77.48	
	(c) Purchase of Shares		(22.41)		109.14	
	(d) Purchase of Fabric	457.80		15.96	606.45	
	Changes in inventories of finished goods, WIP and stock-in-trade	14.34	14.08	-	(10.14)	-
	Employee benefits expenses	3.06	2.69	1.02	10.04	1.02
	Finance costs			6.21	-	
	Depreciation and amortisation expenses					
	Other expenses:	9.13	0.17		11.47	11.91
	Total expenses (IV)	626.34	144.49	23.19	1,054.27	61.69
V	Profit/(loss) before exceptional items and tax (I- IV)	(8.16)	(1.91)	3.32	(0.81)	(1.61)
VI	Exceptional Items					
VII	Profit/(loss) before tax(V-VI)	(8.16)	(1.91)	3.32	(0.81)	(1.61)
VIII	Tax expense:					
	(1) Current tax	-	-	-	(1.55)	-
	(2) Deferred tax	-	-	-	2.65	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(8.16)	(1.91)	3.32	0.29	(1.61)
X	Profit/(loss) from discontinued operations					
XI	Tax expense of discontinued operations					
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)					
XIII	Profit/(loss) for the period (IX+XII)	(8.16)	(1.91)	3.32	0.29	(1.61)
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss					1.74
	(ii) Income tax relating to items that will not be re- classified to profit or loss					
	B (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss					
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(8.16)	(1.91)	3.32	0.29	0.13
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	24.80	24.80	24.80	24.80	24.80

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XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	(3.29)	(0.77)	1.34	0.12	(0.65)
	(2) Diluted	(3.29)	(0.77)	1.34	0.12	(0.65)
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic					
	(2) Diluted					
	See accompanying note to the financial results					

Notes :

- (1) The above results for the quarter ended 31st March 2018 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on May 23, 2018.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The statutory auditors have carried out the audit report on the above results for Quarter and Year Ended March 31, 2018. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Company has entered into the new line of business segment i.e. sale of Metal in the quarter ended March 31, 2018 and now company has three line of business segment. Therefore, result has been provided according segment wise.
- (6) Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
- (7) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the audited financial results for the quarter ended 31st March, 2018 compliant with Ind AS:

Nature of Adjustments	Quarter ended 31-03-2017	Year ended 31-03-2017	As at 31-03-2017
Net Profit/ Equity as per previous Indian GAAPs	3.32	(1.61)	35.61
Add/ (Less): Adjustments to Balance Sheet	-	-	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-	-	-
Net Profit/ loss for the period as per Ind-AS	3.32	(1.61)	-
Other Comprehensive period (net of tax)	-	1.74	1.74
Total Comprehensive Income/ Equity as per Ind AS	3.32	0.13	37.36

(7) Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.

For and on behalf of board of directors of
CRAZYPRICING ONLINE SERVICES LIMITED


KIRAN MITTAL
DIRECTOR
DIN: 00749457

Date: May 23, 2018
Place: New Delhi



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Statement of Assets and Liabilities

S. No.	Particulars	Figures as at current reporting period 31.03.2018	Figures as at current reporting period
1	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipments	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	2.65	-
	(j) Other non-current assets	20.00	-
	Total Non-Current Assets	22.65	-
2	Current Assets		
	(a) Inventories	10.14	-
	(b) Financial Assets		
	(i) Investments	-	23.57
	(ii) Trade Receivables	468.11	-
	(iii) Cash and Bank Balances	2.43	5.72
	(iv) Bank balances other than (iii) above	-	-
	(iv) Loans		
	(v) Other Financial Assets	1.29	-
	(c) Current Tax Assets (Net)	-	1.00
	(d) Other current assets	1.39	8.45
	Total Current Assets	483.36	38.74



	TOTAL ASSETS	506.01	38.74
	EQUITIES AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	24.80	24.80
	(b) Other Equity (Reserves)	11.10	12.56
	Total Shareholder's Funds	35.90	37.36
1	LIABILITIES		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable		-
	(iii) Other financial liabilities (other than those specified in (b))		-
2	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	-	-
	(d) other non current Liabilities	-	-
	Total Non Current Liabilities	-	-
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	461.73	-
	(iii) Other Financial Liabilities (other than those specified in item (c))	1.21	0.97
	(b) Other Current Liabilities	6.63	0.41
	(c) Provisions		
	(d) Current Tax Liabilities (Net)	0.54	-
	Total Current Liabilities	470.11	1.38
	TOTAL EQUITIES AND LIABILITIES	506.01	38.74

For and on behalf of board of directors of
CRAZYPRICING ONLINE SERVICES LIMITED


KIRAN MITTAL
DIRECTOR
DIN: 00749457



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SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

Particulars	Quarter Ended			Year Ended	
	31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
Segment Revenue					
a) Diamond/Gold	127.27	124.45	-	251.72	-
b) Tupperware	24.56	17.36	-	75.04	-
c) Shares	-	-	-	97.23	-
d) Fabric	465.82	-	16.49	616.36	50.06
Total	617.65	141.81	16.49	1,040.35	50.06
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income From Operations	617.65	141.81	16.49	1,040.35	50.06
Segment Results					
Profit before Interest & Tax					
a) Diamond/Gold	1.03	0.87	-	1.89	-
b) Tupperware	1.56	0.44	-	2.75	-
c) Shares	(7.11)	-	-	(6.95)	-
d) Fabric	8.02	-	3.32	9.91	(1.61)
TOTAL	3.50	1.31	3.32	7.60	(1.61)
Less:					
(a) Interest	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	11.66	3.22	-	8.41	(1.74)
Total Profit before Tax	(8.16)	(1.91)	3.32	(0.81)	0.13
Capital employed (Segment Assets-Segment Liabilities)					
a) Diamond/Gold	(0.68)	(0.47)	-	(0.68)	-
b) Tupperware	(5.96)	(14.62)	-	(5.96)	-
c) Shares	(0.67)	-	-	(0.67)	-
d) Fabric	8.42	-	35.66	8.42	37.36
Unallocable	34.79	61.23	-	34.79	-
Total	35.90	46.14	35.66	35.90	37.36

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