

Date: 24th May, 2025

**To,
Metropolitan Stock Exchange of India Limited,
205(A), 2nd floor, Piramal Agastya
Corporate Park, Kamani Junction,
LBS Road, Kurla (West), Mumbai – 400070**

Trading Symbol: CREMICA

Series: EQ

ISIN: INE050S01019

Subject: Outcome of the Board Meeting held on 24th May, 2025

Dear Sir(s),

This is to apprise you that the meeting of Board of Directors of Cremica Agro Foods Limited ("the Company") held today i.e. **Saturday, 24th May, 2025**, and in the said meeting the Board considered, approved and taken on record the following matters:

1. Statement showing the Standalone Audited Financial Results of the Company for the quarter and year ended on 31st March, 2025 along with Statement of Assets and Liabilities and Cash flow Statement along with Auditor's Audit Report for Financial year ended 31st March, 2025.
2. In Compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we declare that the report of Statutory Auditor is with unmodified opinion with respect to the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.
3. Appointment of M/s. Anuj Bansal & Associates as Secretarial Auditor of the Company to conduct Secretarial Audit for a period of five years from the conclusion of Thirty Sixth (36th) Annual General meeting till the conclusion of the Forty First (41st) Annual General Meeting.

The Meeting of the Board of Directors commenced at **12:20 P.M.** and concluded at **01:30 P.M.** This is for your information and records.

**Thanking You,
For Cremica Agro Foods Limited**

**Vishakha Rathour
M. No. A73213
(Company Secretary & Compliance Officer)**

Enclosed:

1. Audited Financial Results for the quarter and year ended 31st March, 2025
2. Audited Statement of Assets and Liabilities as on 31st March, 2025
3. Cash Flow Statement for the period ended 31st March, 2025
4. Auditor's Report for the financial year ended 31st March, 2025
5. Management's declaration on unmodified Audit Report
6. Statement of no deviation under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
7. Confirmation for Non- Applicability of SEBI Circular dated 26th November, 2018 pertaining to fund raising by issuance of Debt Securities by Large Entities

Name of the Company	CREMICA AGRO FOODS LIMITED
Registered Office	455, Sohan Palace, 2nd Floor, The Mall, Ludhiana, Punjab - 141001
CIN:	L15146PB1989PLC009676
E-mail Id:	contact@cremicaagro.com
Contact no:	018-26225418

Statement of Financial Results for the Quarter and Year ended 31st March, 2025

(Rs. in '000' except earning per share)

Particulars	Quarter Ended			Year ended	
	31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
Revenue from Operations	0	0	0	0	0
Other Income	1200	997	1269	4540	3784
I. Total Income	1200	997	1269	4540	3784
II. Expenses					
(i) Cost of material consumed	0	0	0	0	0
(ii) Purchases of Stock in Trade	0	0	0	0	0
(iii) Changes in inventories of finished goods, work in progress and stock in trade	0	0	0	0	0
(iv) Employee Benefits Expense	129	116	91	477	550
(v) Finance Cost	0	0	0	0	0
(vi) Depreciation and Amortisation Expense	0	0	0	0	0
(vii) Other Expenses	297	265	189	1208	1087
Total Expenses	426	382	280	1685	1637
III. Profit/(Loss) before exceptional items and tax (I-II)	775	615	989	2855	2147
IV. Exceptional items	0	0	0	0	0
V. Profit/(Loss) before Tax (III-IV)	775	615	989	2855	2147
VI. Tax Expense:					
(i) Current Tax	0	0	0	0	0
(ii) Tax for earlier years	0	0	0	0	0
(iii) Deferred Tax (Net)	195	155	250	718	542
VII. Net Profit/(Loss) for the period (V-VI)	580	548	739	2137	1605
VIII. Other Comprehensive Income	0	0	0	0	0
A. Items that will not be reclassified to profit or loss					
B. Items that will be reclassified to profit or loss	0	0	0	0	0
Total other Comprehensive income (A+B)	0	0	0	0	0
IX. Total Comprehensive income (VII+VIII)	580	548	739	2137	1605
X. Paid-up Equity Share Capital Equity Shares (Face Value Rs. 10/- each)	44955	44955	44955	44955	44955
XI. Other Equity	42956	42376	40819	42956	40819
XII. Earnings Per Share (EPS) on Face Value Rs. 10/- (Quarterly not annualized)					
(a) Basic	0.13	0.12	0.16	0.48	0.36
(b) Diluted	0.13	0.12	0.16	0.48	0.36
Notes:					

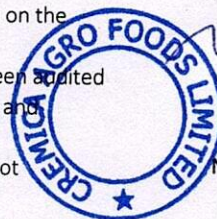
1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.

2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 24th May, 2025. The Statutory Auditor have expressed an unmodified conclusion on the aforesaid results.

3- The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto December 31, 2024 and December 2023 respectively which were subject to limited review by statutory auditors.

4- The Company is a single segment company and therefore, the segment reporting under Ind AS-108 is not applicable.


On behalf of the Board of Cremica
Agro Foods Limited


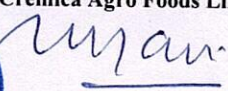


Nem Chand Jain
(Director)
DIN:02894923

Date: 24.05.2025

Place: Phillaur

Cremica Agro Foods Limited (CIN:L15146PB1989PLC009676)			
Registered Office: 455, Sohan Palace, 2nd Floor, The Mall, Ludhiana, Punjab - 141001			
contact@cremicaagro.com			
018-26225418			
Statement of Assets and Liabilities as at 31 March 2025			
(All amounts are in rupees '000', unless otherwise stated)			
Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-current assets			
Property, plant and equipment	3	-	-
Deferred tax assets (net)	4A	1,375.00	2,093.00
Other non-current assets	5	21,500.00	21,500.00
Non Current tax assets (net)	5A	367.00	-
Total non-current assets		23,242.00	23,593.00
Current assets			
Financial assets			
(i) Cash and cash equivalents	6	3,171.00	2,439.00
(ii) Bank balances other than (i) above	7	60,000.00	59,906.00
(iii) Other financial assets	7A	1,899.00	-
Current tax assets (net)	4B	346.00	711.00
Other current assets	8	18.91	3.00
Total current assets		65,434.91	63,059.00
Total assets		88,676.91	86,652.00
EQUITY AND LIABILITIES			
Equity			
Equity share capital	9	44,955.00	44,955.00
Other equity	10	42,955.65	40,819.00
Total equity		87,910.65	85,774.00
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings		-	-
Provisions	11	-	-
Deferred tax liabilities (net)		-	-
Total non-current liabilities		-	-
Current liabilities			
Financial liabilities			
(i) Trade payables	12	-	-
(a) Total outstanding dues of micro enterprises and small enterprises		-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	171.00
(ii) Other financial liabilities	13	758.15	701.00
Other current liabilities	14	8.11	6.00
Provisions	15	-	-
Current tax liabilities (net)	4B	-	-
Total current liabilities		766.26	878.00
Total liabilities		766.26	878.00
Total equity and liabilities		88,676.91	86,652.00
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div> <p>For and on behalf of the Board of Directors of Cremica Agro Foods Limited</p> <p><i>Nem Chand Jain</i></p> <p>Nem Chand Jain (Director) DIN:02894923</p> </div> </div>			

Cremica Agro Foods Limited (CIN: L15146PB1989LC009676)		
Registered Office: 455, Sohan Palace, 2nd Floor, The Mall, Ludhiana, Punjab -141001		
contact@cremicaagro.com 018-26225418		
Statement of Cash Flows for the year ended 31 Mar 2025		
(All amounts are in rupees '000', unless otherwise stated)		
Particulars	Year ended 31 March 2025	Year ended 31 March 2024
A. Cash flow from operating activities		
Profit before tax	2855	2,147
Adjustment for non operating and non cash transactions		
Depreciation and amortization expense	-	-
Interest on Income Tax Refund	(13)	-
Excess Provision written back	-	(120)
Balances no longer receivable written off (net)	-	-
Interest income	(4,527)	(3,664)
Operating profit before working capital changes	-1685	(1,637)
Movement in working capital:		
Decrease/ (increase) in non current assets	(367)	-
Decrease/ (increase) in current assets	(1,915)	13
Increase/ (decrease) in non current liabilities	0	-
Increase/ (decrease) in Trade payables	(171)	110
Increase/ (decrease) in other current liabilities	59	42
Cash generated from/ (used in) operations	(4,079)	(1,472)
Income tax paid (net of refund)	365	(375)
Net cash from/ (used in) operating activities (A)	(3,714)	(1,847)
B. Cash flows from investing activities		
Investment in fixed/term deposits not considered as cash and cash equivalents	(60,000)	(57,000)
Redemption/maturity of fixed/term deposits not considered as cash and cash equivalents	58701	56,235
Interest received	5746	1,236
Net cash from/ (used in) investing activities (B)	4446	471
C. Cash flows from financing activities		
Dividend paid on equity shares	0	-
Net cash from/ (used in) financing activities (C)	0	-
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	732	(1,376)
Cash and cash equivalents at the beginning of the year	2439	3,815
Cash and cash equivalents at the end of the year	3,171	2,439
Note:		
Cash and cash equivalents include :		
Balance with banks		
- in current accounts	3,171	2,439
	3,171	2,439
<p style="text-align: center;">For and on behalf of the Board of Directors of Cremica Agro Foods Limited</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">  Nem Chand Jain (Director) DIN:02894923 </div> </div>		

K.C.KHANNA & CO.

CHARTERED ACCOUNTANTS

GSTIN 07AAAFK2984M1ZY

Udyam Regn. No. :UDYAM-DL-01-0005673

Gobind Mansion,

H-96, Connaught Circus,

New Delhi – 110 001

Tel : 2332 1050, 2332 1715,
2335 0119

Email: khannakc@yahoo.com

**Independent Auditors' Report on the Annual Financial Results of the Company Pursuant to the Regulations
33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 as amended.**

To
The Board of Directors
Cremica Agro Foods Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results for the year ended March 31, 2025 of Cremica Agro Foods Limited (hereinafter referred to as "the Company"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations: and
- ii. give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

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 (hereinafter referred to as "the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial results.

Practising Office: M.M. Khanna-(011) 2625 7312 -Harsha Chandra-(0755) 246 5180 - N.K.Jain-(0120) 251 1703 - K. Balasubramanian
(080) 2244 0020

Branches: * Archana Apartments, 12, Zone II, M.P. Nagar, Bhopal-462 011- Phones: (0755) 427 1665, 276 9080- Fax: (0755) 427 3648-
1370, 31st Cross, 4th T Block, Jayanagar, Bangalore-560 041- Phone: (080) 2244 0020,

Email: *khannakc@yahoo.com



Management's and Board of Directors' Responsibilities for the Financial Results

The financial results has been prepared on the basis of the annual financial statements. The Management and Board of Directors of the Company are responsible for the preparation and presentation of the financial results that give a true and fair view of the profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 the financial results.

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 results, 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 control 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 the Management and Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosure made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management and Board of Directors's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the annual Financial Results of the Company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the annual financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the annual 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 annual 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.

Other Matter

The annual financial results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of the above matter.

Place: Ludhiana
Date: 24-05-2025



For K C Khanna & Co.
Chartered Accountants
Firm Reg. No. 000481N

Nitin Jain
(Nitin Jain)

Partner

M. No. 083084

UDIN: 25083084BMLFCI7041

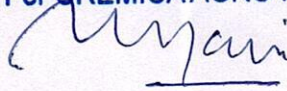
Management Declaration on Un-modified Audit Report

Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended by Notification No. SEBI/LAD-NRO/GN/2016-17001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by the Securities and Exchange Board of India (SEBI) it is hereby declared that the Statutory Auditors of the Company, K.C. Khanna & Co. (FRN:00048IN), Chartered Accountants have issued the Audit Report for the Financial Statements as prepared under the Companies Act, 2013 and Financial Results as prepared under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and financial year ended 31st March, 2025 with unmodified opinion.

Kindly take the same on your records.

Thanking you,

For Cremica Agro Foods Limited
For CREMICA AGRO FOODS LTD



Director

Nem Chand Jain
(Chairman and Independent Director)
DIN: 02894923

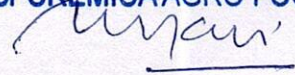
Place: Phillaur
Date: 24.05.2025

UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT (QIP) ETC

This is to inform you that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is not applicable for the Quarter and Year ended on 31st March, 2025 as the Company has not raised any funds by way of Public issue, right issue, preferential issue, Qualified Institutions Placement (QIP) in the said Quarter. Therefore, the circular issued by SEBI Vide Circular No. CIR/CFD/CMD1/162/2019 dated 24th December 2019, describing the format on Statement of Deviation or variation in utilization of funds raised by way of such issue is also not applicable to the Company.

Thanking You,

For Cremica Agro Foods Limited
For **CREMICA AGRO FOODS LTD**


Director

Nem Chand Jain
(Chairman & Independent Director)
DIN: 02894923

Place: Phillaur
Date: 24.05.2025

**Confirmation for Non-Applicability of SEBI Circular dated 13th April, 2022
pertaining to fund raising by issuance of Debt Securities by Large Entities**

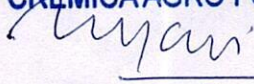
With reference to the SEBI Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated 13th April, 2022 on fund raising by issuance of debt securities by large entities, issued by the Securities and Exchange Board of India (SEBI) regarding submission of confirmation in case the entity is identified as a Large Corporate.

In this regard, we wish to submit that the Company does not meet the criteria of being identified as a Large Corporate as enumerated in Clause 2 of the aforesaid circular and therefore, the said circular is not applicable to the Company, for the time being in force.

We request you to take the above information on your records.

Thanking you,

For Cremica Agro Foods Limited
For CREMICA AGRO FOODS LTD



Director

Nem Chand Jain
DIN: 02894923
(Chairman and Independent Director)