

Date: 19<sup>th</sup> May, 2026

To,  
Metropolitan Stock Exchange of India Limited,  
205(A), 2<sup>nd</sup> 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**  
**Audited Financial Results for the Quarter and Year ended 31.03.2026**

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. **Tuesday, 19<sup>th</sup> May, 2026**, 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 31<sup>st</sup> March, 2026 along with Statement of Assets and Liabilities and Cash flow Statement along with Auditor’s Audit Report for Financial year ended 31<sup>st</sup> March, 2026.
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 27<sup>th</sup> 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 31<sup>st</sup> March, 2026.

The Meeting of the Board of Directors commenced at **11:30 A.M.** and concluded at **1:30 P.M.** This is for your information and records.

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

**PRIYA**  
Digitally signed  
by PRIYA  
Date: 2026.05.19  
13:35:09 +05'30'

**PRIYA**  
**M. No. A67573**  
**(Company Secretary & Compliance Officer)**  
**Enclosed:**

1. Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026
2. Audited Statement of Assets and Liabilities as on 31<sup>st</sup> March, 2026
3. Cash Flow Statement for the period ended 31<sup>st</sup> March, 2026
4. Auditor’s Report for the financial year ended 31<sup>st</sup> March, 2026

Corporate Identity Number (CIN) : L15146PB1989PLC009676

Regd. Office: 455, Sohan Palace, 2nd Floor, The Mall, Ludhiana - 141 001, Punjab (India)

Corporate Office: Theing Road, Phillaur-144410, Distt. Jalandhar (Pb.) INDIA, Phone: 01826-222826,

Email: contact@cremicaagro.com Website: www.cremicaagro.com



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CREMICA AGRO FOODS LTD.

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 October 19, 2023\_pertaining to fund raising by issuance of Debt Securities by Large Entities

Corporate Identity Number (CIN) : L15146PB1989PLC009676

**Regd. Office:** 455, Sohan Palace, 2nd Floor, The Mall, Ludhiana - 141 001, Punjab (India)

**Corporate Office:** Theing Road, Phillaur-144410, Distt. Jalandhar (Pb.) INDIA, Phone: 01826-222826,

**Email:** [contact@cremicaagro.com](mailto:contact@cremicaagro.com) **Website:** [www.cremicaagro.com](http://www.cremicaagro.com)

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:	01826-225418

Statement of Financial Results for the Quarter and Year ended 31st March, 2026

Particulars	(Rs. in '000' except earning per share)					
	Quarter Ended			Year Ended		
	31.03.2026 (refer note 3)	31.12.2025 (Unaudited)	31.03.2025 (refer note 3)	31.03.2026 (refer note 3)	31.03.2025 (Audited)	
Revenue from Operations	-	-	-	-	-	
Other Income	1,006	1,002	1,200	4,419	4,540	
I. Total Income	1,006	1,002	1,200	4,419	4,540	
II. Expenses						
(i) Cost of material consumed	-	-	-	-	-	
(ii) Purchases of Stock in Trade	-	-	-	-	-	
(iii) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	
(iv) Employee Benefits Expense	45	134	129	445	477	
(v) Finance Cost	-	-	-	-	-	
(vi) Depreciation and Amortisation Expense	-	-	-	-	-	
(vii) Other Expenses	1,181	234	297	2,076	1,208	
Total Expenses	1,226	368	426	2,521	1,685	
III. Profit/(Loss) before exceptional items and tax (I-II)	(220)	634	775	1,898	2,855	
IV. Exceptional items	-	-	-	-	-	
V. Profit/(Loss) before Tax (III-IV)	(220)	634	775	1,898	2,855	
VI. Tax Expense:						
(i) Current Tax	196	160	-	727	-	
(ii) Tax for earlier years	-	-	-	-	-	
(ii) Deferred Tax (Net)	(251)	(1)	195	1,109	718	
VII. Net Profit/(Loss) for the period (V-VI)	(164)	475	580	62	2,137	
VIII. Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	-	-	-	-	-	
B. Items that will be reclassified to profit or loss	-	-	-	-	-	
Total other Comprehensive income (A+B)	-	-	-	-	-	
IX. Total Comprehensive income (VII+VIII)	(164)	475	580	62	2,137	
X. Paid-up Equity Share Capital Equity Shares (Face Value Rs. 10/- each)	44,955	44,955	44,955	44,955	44,955	
XI. Other Equity	-	-	-	43,017	42,956	
XII. Earnings Per Share (EPS) on Face Value Rs. 10/- (Quarterly not annualized)						
(a) Basic	(0.04)	0.11	0.13	0.01	0.48	
(b) Diluted	(0.04)	0.11	0.13	0.01	0.48	

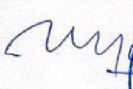
Notes:

- 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.
- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 19th May, 2026. The Statutory Auditor have expressed an unmodified conclusion on the aforesaid results.
- The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto December 31, 2025 and December 2024 respectively which were subject to limited review by statutory auditors.
- The Company is a single segment company and therefore, the segment reporting under Ind AS-108 is not applicable.

Date: 19.05.2026

Place: Phillaur

On behalf of the Board of  
Cremica Agro Foods  
Limited

  
**CREMICA AGRO FOODS LIMITED**

Nem Chand Jain  
(Director)

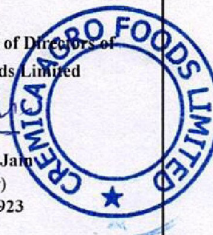
DIN:02894923

CREMICA AGRO FOODS LIMITED (CIN: L15146PB1989PLC009676)		
Registered Office: 455, Sohan Palace, 2nd Floor, The Mall, Ludhiana, Punjab - 141001		
contact@cremicaagro.com		
01826-225418		
Statement of Assets and Liabilities as at 31 March 2026		
(All amounts are in rupees '000', unless otherwise stated)		
Particulars	As at 31 March 2026	As at 31 March 2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	-	-
Deferred tax assets (net)	266	1,375
Other non-current assets	8	21,500
Non Current tax assets (net)	19	367
<b>Total non-current assets</b>	<b>293</b>	<b>23,242</b>
<b>Current assets</b>		
<b>Financial assets</b>		
(i) Cash and cash equivalents	46,930	3,171
(ii) Bank balances other than (i) above	20,295	60,000
(iii) Other financial assets	20,970	1,899
Current tax assets (net)	-	346
Other current assets	6	19
<b>Total current assets</b>	<b>88,201</b>	<b>65,435</b>
<b>Total assets</b>	<b>88,494</b>	<b>88,677</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	44,955	44,955
Other equity	43,017	42,956
<b>Total equity</b>	<b>87,972</b>	<b>87,911</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
(i) Borrowings	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
(i) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other financial liabilities	166	758
Other current liabilities	17	8
Provisions	-	-
Current tax liabilities (net)	339	-
<b>Total current liabilities</b>	<b>522</b>	<b>766</b>
<b>Total liabilities</b>	<b>522</b>	<b>766</b>
<b>Total equity and liabilities</b>	<b>88,494</b>	<b>88,677</b>

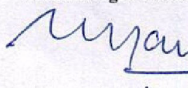

On behalf of the Board of Directors of  
Cremica Agro Foods Limited

*Nem Chand Jang*

Nem Chand Jang  
(Director)  
DIN:02894923



Date: 19.05.2026  
Place: Phillaur

CREMICA AGRO FOODS LIMITED (CIN: LI5146PB1989PLC009676)		
Registered Office: 455, Sohan Palace, 2nd Floor, The Mall, Ludhiana, Punjab - 141001		
contact@cremicaagro.com		
01826-225418		
Statement of Cash Flows for the year ended 31 March 2026		
(All amounts are in rupees '000', unless otherwise stated)		
Particulars	Year ended 31 March 2026	Year ended 31 March 2025
<b>A. Cash flow from operating activities</b>		
Profit before tax	1,898	2,855
Adjustment for non operating and non cash transactions		
Depreciation and amortization expense	-	-
Interest on Income Tax Refund	(64)	(13)
Excess Provision written back	-	0
Interest income	(4,355)	(4,527)
<b>Operating profit before working capital changes</b>	<b>(2,521)</b>	<b>(1,685)</b>
Movement in working capital:		
Decrease/ (increase) in non current assets	21,840	(367)
Decrease/ (increase) in current assets	(18,712)	(1,915)
Increase/ (decrease) in non current liabilities	-	-
Increase/ (decrease) in Trade payables	-	(171)
Increase/ (decrease) in other current liabilities	(245)	59
<b>Cash generated from/ (used in) operations</b>	<b>362</b>	<b>(4,079)</b>
Income tax paid (net of refund & Advance tax)	(727)	365
<b>Net cash from/ (used in) operating activities (A)</b>	<b>(366)</b>	<b>(3,714)</b>
<b>B. Cash flows from investing activities</b>		
Investment in fixed/term deposits not considered as cash and cash equivalents	(39,705)	(60,000)
Redemption/maturity of fixed/term deposits not considered as cash and cash equivalents	78,044	58,701
Interest received	5,785	5,746
<b>Net cash from/ (used in) investing activities (B)</b>	<b>44,124</b>	<b>4,446</b>
<b>C. Cash flows from financing activities</b>		
Dividend paid on equity shares	-	-
<b>Net cash from/ (used in) financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>43,759</b>	<b>732</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>3,171</b>	<b>2,439</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>46,930</b>	<b>3,171</b>
<b>Note:</b>		
Cash and cash equivalents include :		
Balance with banks		
- in current accounts	410	3,171
- Deposits with banks for original maturity of less than three months	46,520	-
	<b>46,930</b>	<b>3,171</b>
For and on behalf of the Board of Directors of Cremica Agro Foods Limited		
 		
Date: 19.05.2026	Nem Chand Jain (Director) DIN:02894923	
Place: Phillaur		

### Independent Auditor's Report

To

The Board of Directors of Cremica Agro Foods Limited

Report on the audit of the Annual Financial Results

#### Opinion

We have audited the accompanying Annual Financial Results for the quarter and year ended March 31, 2026 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 aforesaid Annual Financial Results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations: and
- ii. gives a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable Indian Accounting Standards 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 quarter and year ended March 31, 2026.

#### 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 Standards are further described in the 'Auditor's Responsibilities for the Audit of the Annual 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 audit opinion.

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

The Annual Financial Results has been prepared on the basis of the Annual Financial Statements and has been approved by Company's Board of Directors. The Management and Board of Directors of the Company are responsible for the preparation and presentation of the Annual Financial Results that gives a true and fair view of the net 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 Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual 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 Annual Financial Results**

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

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.

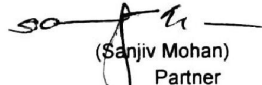
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The Annual Financial Results include the financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 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 Annual Financial Results is not modified in respect of this matter.

For SCV & Co. LLP  
Chartered Accountants  
Firm Reg. No. 000235N/N500089



  
(Sanjiv Mohan)  
Partner  
M. No. 086066

Place: Ludhiana

Date: 13/5/2026

UDIN: 26086066 Y0QJC Y 65 79

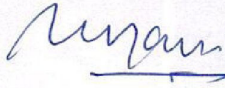
**Management Declaration on Un-modified Audit Report**

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, For SCV LLP., (Firm Regn. No.000235N/N500089) 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 31<sup>st</sup> March, 2026 with unmodified opinion.

Kindly take the same on your records.

Thanking you,

For Cremica Agro Foods Limited



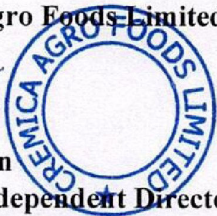
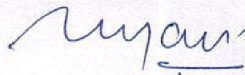
**Nem Chand Jain**  
**(Chairman and Independent Director)**  
**DIN: 02894923**  
**Place: Phillaur**  
**Date: 19.05.2026**

**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 31<sup>st</sup> March, 2026 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 24<sup>th</sup> 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



Nem Chand Jain  
(Chairman & Independent Director)

DIN: 02894923

Place: Phillaur

Date: 19.05.2026

**Confirmation for Non-Applicability of SEBI Circular dated October 19, 2023  
pertaining to fund raising by issuance of Debt Securities by Large Entities**


With reference to the SEBI Operational Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 October 19, 2023 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 Para 3.2 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**



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