

# SAMIR M. SHAH & ASSOCIATES

## Chartered Accountants

"Heaven", 8, Western Park Society, Nr. TRP Mall,  
Bopal, Ahmedabad – 380058

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E-mail : samir@sms Shah.co.in

**Independent Auditor's Report on Standalone Financial Results of Crestchem Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.**

To

The Board of Directors of Crestchem Limited  
Ahmedabad.

### Opinion

1. We have audited the accompanying Statement of Standalone Financial Results of **Crestchem Limited** (the 'Company') for the Quarter Ended **March 31, 2026** and the Year to date results for the period from **April 01, 2025 to March 31, 2026** 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 ("the Listing Regulations").

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

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended **March 31, 2026** as well as the year-to-date results for the period from **April 01, 2025 to March 31, 2026**.

### Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended **March 31, 2026** 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 ICAI's 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 Standalone Financial Results.



**Management's Responsibilities for the Standalone Financial Results**

3. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with 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, as amended.

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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the 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 intend 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 financial reporting process of the Company.

**Auditor's Responsibilities for the Audit of the Standalone Financial Statement**

4. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statement 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 Standards on Auditing 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 Standalone Financial Results.

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



(3)

- Identify and assess the risks of material misstatement of the Standalone Financial Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for explaining 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Standalone Financial Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Statement, including the disclosures, and whether the Standalone Financial Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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.



(4)

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 Matters**

5. The statement includes the results for three month ended **31<sup>st</sup> March 2026** being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

Place : AHMEDABAD  
Date : 29<sup>th</sup> MAY, 2026

For SAMIR M. SHAH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REG. No.: 122377W

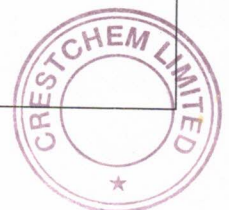
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SAMIR M. SHAH  
(PARTNER)



MEMBERSHIP No.: 11105Z  
UDIN: 26111052DRWNSA3933

CRESTCHEM LIMITED						
CIN: L24100GJ1991PLC015530						
Regd Office Address: Sr. No.550/1, Sub Plot No. 12, Village- Indrad, Taluka- Kadi, Mahesana- 382715						
Corporate Office :303B, Central Business Space, Opp: Fortune Land Mark Hotel, Opp: HDFC Bank, Near Usamanpura Cross Road, Ashram Road, Ahmedabad- 380013						
Email: info@crestchemlimited.in GST Number : 24AAACC8722C1Z5, CIN NO. L24100GJ1991PLC015530						
WEBSITE: www.crestchemlimited.in Phone: +91-9409119484						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026						
Sr. No.	Particulars	STANDALONE FINANCIALS (Rs. in Lacs)				
		Quarter ended			Year ended	
		31.03.2026 Audited	31.12.2025 Audited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
1	<b>Income</b>					
	Revenue from operations					
	Other Operating income	1,022.53	715.82	723.20	2,960.74	2,507.72
	<b>a) Total Income from Operations ( net)</b>	<b>1,022.53</b>	<b>715.82</b>	<b>723.20</b>	<b>2,960.74</b>	<b>2,507.72</b>
	<b>b) Other income</b>	<b>20.37</b>	<b>18.19</b>	<b>14.06</b>	<b>65.88</b>	<b>43.87</b>
	<b>Total Income (a+b)</b>	<b>1,042.91</b>	<b>734.00</b>	<b>737.27</b>	<b>3,026.62</b>	<b>2,551.59</b>
2	<b>Expenses</b>					
	a) Cost of Material Consumed					
	b) Purchase of Stock-in-Trade	782.65	557.31	576.78	2,307.17	1,876.31
	c) Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	(0.09)	0.05	(0.03)	(0.06)	(0.03)
	d) Employee benefits expense					
	e) Finance Costs	35.31	29.78	37.70	119.38	116.28
	f) Depreciation & amortization expenses	0.69	0.12	0.03	0.99	1.30
	g) Other Expenses	1.74	1.73	1.72	6.91	5.23
	<b>Total Expenses (a+b+c+d+e+f+g)</b>	<b>885.16</b>	<b>637.19</b>	<b>664.67</b>	<b>2,650.88</b>	<b>2,185.91</b>
3	<b>Profit before Tax (1-2)</b>	<b>157.75</b>	<b>96.81</b>	<b>72.59</b>	<b>375.75</b>	<b>365.68</b>
4	<b>Tax Expenses</b>					
	(i) Current Tax	47.71	25.46	11.99	104.74	93.86
	(ii) Deferred Tax	(0.35)	(0.36)	(0.57)	(0.35)	(0.96)
	(iii) Short / Excess Provision of Income Tax	-	-	0.13	-	0.13
	<b>Total Tax ( i+ii)</b>	<b>47.36</b>	<b>25.10</b>	<b>11.55</b>	<b>104.39</b>	<b>93.03</b>
5	<b>Profit for the period (3-4)</b>	<b>110.38</b>	<b>71.71</b>	<b>61.04</b>	<b>271.35</b>	<b>272.65</b>
6	<b>Other Comprehensive Income</b>					
	(i) Items that will not be reclassified to the statement of profit and loss					
	- Remeasurement of employee defined benefit plan	(0.55)	-	-	(0.55)	-
	- Income-tax on (i) above	0.15	-	-	0.15	-
7	<b>Total comprehensive income for the period (5+6) (Comprising Profit/(Loss) and other Comprehensive income for the period)</b>	<b>109.98</b>	<b>71.71</b>	<b>61.04</b>	<b>270.96</b>	<b>272.65</b>
8	<b>Paid- up Equity share Capital-Face Value of ` 10 each.</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
9	<b>Earning per equity share (EPS) in ` (not Annualised)</b>					
	BASIC	3.67	2.39	2.03	9.03	9.09
	DILUTED	3.67	2.39	2.03	9.03	9.09
<b>Notes :</b>						
(I) The above Audited Financial Results for the Quarter ended <b>March 31, 2026</b> and for the year ended <b>March 31, 2026</b> have been reviewed by the Audit Committee and were taken on record by the Board of Directors in their respective meetings held on <b>May 29, 2026</b> and review of the same has been carried out by the Statutory Auditors of the Company.						
(II) The results for the quarter and year ended <b>31st March, 2026</b> were audited by Statutory Auditors of the Company.						
(III) The audited standalone financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards)(Amendment Rules), 2016 and other recognised practices and policies to the extent applicable.						
(IV) During the year ended 31 March 2026, the Company incorporated Oleo Biosciences Private Limited (CIN : U20110KA2026PTC218609) on 31 March 2026 as its subsidiary with 75% shareholding. The subscription money towards investment in equity shares was remitted in April 2026 and accordingly the same has been disclosed as investment receivable / subscription money pending allotment as at 31 March 2026. The subsidiary had not commenced commercial operations and no significant financial transactions were carried out during the financial year.						
(V) Segment Reporting as defined in IND-AS 108 is not applicable, since the the Company has only one business segment i.e. Nutrition- Chemical Industries.						
(VI) For the financial year 2025-26, the Board recommended a final dividend at 15% i.e. Re. 1.50 per share (Face Value Rs. 10/- per share). This Payment is Subject to the approval of shareholders in the Annual General Meeting (AGM) of the Company.						
(VII) Figures for the previous year have been regrouped, recast and rearranged, wherever necessary.						
(VIII) Figures for the quarter ended <b>31st March, 2026</b> and <b>31st March, 2025</b> are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the respective financial years.						
Place : Ahmedabad Date : 29th May, 2026		By order of Board of Directors For Crestchem Limited DIPAK NARENDRAPRASA D PATEL Dipak Patel Managing Director (DIN - 02052080)				

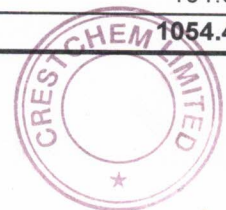


# CRESTCHEM LIMITED

CIN : L24100GJ1991PLC015530

## Balance Sheet as on March 31, 2026

Particulars	As at 31st March, 2026 Rs in Lacs	As at 31st March, 2025 Rs in Lacs
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	19.44	26.20
(b) Financial assets		
(i) Others	1,028.62	588.14
(c) Investments	7.50	-
(d) Deferred Tax Assets (Net)	2.55	2.05
(e) Other non-current assets	7.51	7.51
<b>(2) Current assets</b>		
(a) Inventories	0.09	0.03
(b) Financial assets		
(i) Trade receivables	360.97	255.63
(ii) Cash and cash equivalents	40.53	73.15
(iii) Bank balances other than (ii) above	-	-
(c) Other current assets	161.72	101.78
<b>Total Assets</b>	<b>1,628.92</b>	<b>1,054.48</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	300.00	300.00
(b) Other equity	688.55	447.60
<b>LIABILITIES</b>		
<b>(1) Non-current liabilities</b>		
(a) Provisions	5.23	7.14
(b) Deferred tax liabilities (Net)	-	0.00
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	0.00
(ii) Trade payables		
1. Total outstanding dues of micro enterprises and small enterprises	12.21	10.86
2. Total outstanding dues of creditors other than micro enterprises and small enterprises	377.26	179.28
(b) Other current liabilities	23.00	7.80
(c) Provisions	222.67	101.80
<b>Total Equity and Liabilities</b>	<b>1628.92</b>	<b>1054.48</b>



# Crestchem Ltd.

CIN: L24100GJ1991PLC015530

## Statement of Cash Flows for the year ended 31st March, 2026

Particulars	Year ended 31st March, 2026 Rs in Lacs	Year ended 31st March, 2025 Rs in Lacs
<b>Cash flow from operating activities:</b>		
<b>Profit for the year</b>	<b>375.74</b>	<b>365.68</b>
<b>Adjustment for :</b>		
Difference of Provision and payment of Expenses		
Interest and Finance Charges	0.99	1.30
Depreciation (Including adjusted to General Reserve)	6.91	5.23
Interest Income	(65.88)	(43.82)
Income tax Expense		
	<b>317.76</b>	<b>328.39</b>
<b>Working Capital Adjustments :</b>		
(Increase) / decrease in trade receivables	(105.34)	(102.73)
(Increase) / decrease in inventories	(0.06)	(0.03)
(Increase) / decrease in other current asset	(9.94)	(40.35)
Increase / (decrease) in trade payables	199.33	63.39
Increase / (decrease) in Short term borrowings	-	-
Increase / (decrease) in other current liability	15.20	(1.68)
Increase / (decrease) in provisions (current)	(5.82)	(65.59)
Increase / (decrease) in provisions (non current)	(1.91)	3.61
<b>Cash Generated From operating activities</b>	<b>409.22</b>	<b>185.00</b>
Income tax paid (net)	(50.00)	(18.83)
<b>Net cash used in operating activities (A)</b>	<b>359.22</b>	<b>166.17</b>
<b>Cash flow from investing activities:</b>		
Interest Received	65.88	43.82
Advance given for purchase of Fixed Assets		-
Proceeds on maturity of Fixed Deposits		
Investment in Fixed Deposits	(440.48)	(128.52)
Capital expenditure on fixed assets, including capital advances	(0.16)	(14.05)
<b>Net cash from investing activities (B)</b>	<b>(374.76)</b>	<b>(98.75)</b>
<b>Cash flow from financig activities:</b>		
Interest and Finance Charges paid	(0.99)	(1.30)
Dividend paid	(16.10)	(7.47)
<b>Net cash used in financiag activities (C)</b>	<b>(17.08)</b>	<b>(8.77)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(32.63)</b>	<b>58.65</b>
<b>Add : Cash and Cash Equivalents Opening Balance</b>	<b>73.16</b>	<b>14.50</b>
<b>Cash and Cash Equivalents Closing Balance</b>	<b>40.53</b>	<b>73.16</b>



# **SAMIR M. SHAH & ASSOCIATES**

## **Chartered Accountants**

"Heaven", 8, Western Park Society, Nr. TRP Mall,  
Bopal, Ahmedabad – 380058

Phone : +91- 76220 12032

E-mail : samir@smshah.co.in

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

To

**The Board of Directors of  
Crestchem Limited**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

1. We have audited the accompanying Statement of Consolidated Financial Results of **Crestchem Limited** ("Holding company") and its subsidiary (holding company and its subsidiary together referred to as "the Group") for the Quarter Ended **March 31, 2026** and for the period from **April 01, 2025 to March 31, 2026** ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, separate financial statements/ financial information of subsidiary, associates and jointly controlled entities, the Statement:

- a) includes the results of the following entity:

**Holding Company:**

Crestchem Limited

**Subsidiary Company:**

Oleo Biosciences Private Limited

- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c) gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended **March 31, 2026** and for the period from **April 01, 2025 to March 31, 2026**.



**Basis for Opinion**

2. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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 in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Consolidated Financial Results**

3. These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results 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 results by the Directors of the Holding Company, as aforesaid.



(3)

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities 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 the respective Board of Directors 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 and of its associates and jointly controlled entities 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 Results**

4. Our objectives are to obtain reasonable assurance about whether the consolidated 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 these consolidated 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 consolidated 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



(4)

- Conclude on the appropriateness of the Board of Directors' 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 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 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 results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by us separately, we remain responsible for the same.

We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated financial results 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



**Other Matter**

5. The consolidated Financial Results include the audited Financial Results of one subsidiary, whose total assets are of Rs. 10.00 Lakhs as at **March 31, 2026**, total income of Rs. NIL and total net profit after tax of Rs. NIL for the year from **April 01, 2025 to March 31, 2026**, as considered in the consolidated Financial Results, which have been audited as per the Indian laws. Our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the records and documents submitted before us and the procedures performed by us are as stated in paragraph above.
6. The statement includes the results for three month ended 31<sup>st</sup> March 2026 and year ended 31<sup>st</sup> March 2026 as the Group incorporated Oleo Biosciences Private Limited (CIN: U20110KA2026PTC218609) on 31 March 2026, wherein the Holding Company holds 75% of the equity share capital. The subscription money towards the said investment was remitted in April 2026 and the shares were subsequently allotted. Considering the Holding Company's control over the subsidiary from incorporation, the financial statements of the subsidiary have been consolidated from 31 March 2026. The subsidiary had not commenced commercial operations and no significant financial transactions were carried out during the financial year, except recognition of subscription money receivable/payable in the respective financial statements. Since the subsidiary was not in existence during the quarter ended 31 December 2025 and quarter and year ended 31 March 2025, comparative consolidated financial information for the said periods is not applicable.

**Place : AHMEDABAD**  
**Date : 29<sup>th</sup> MAY, 2026**

**For SAMIR M. SHAH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REG. No.: 122377W**



**MEMBERSHIP No.: 111052**  
**UDIN: 26111052EWLXHY9819**

CRESTCHEM LIMITED			
CIN: L24100GJ1991PLC015530			
Regd Office Address: Sr. No.550/1, Sub Plot No. 12, Village- Indrad, Taluka- Kadi, Mahesana- 382715			
Corporate Office :303B, Central Business Space, Opp: Fortune Land Mark Hotel, Opp: HDFC Bank, Near Usamanpura Cross Road, Ashram Road, Ahmedabad- 380013			
Email: info@crestchemlimited.in GST Number : 24AAACC8722C1Z5, CIN NO. L24100GJ1991PLC015530			
WEBSITE: www.crestchemlimited.in Phone: +91-9409119484			
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026			
(Rs. in Lacs)			
Sr. No.	Particulars	CONSOLIDATED FINANCIALS	
		Quarter ended	Year ended
		31.03.2026	31.03.2026
		Audited	Audited
<b>1</b>	<b>Income</b>		
	Revenue from operations	1,022.53	2,960.74
	Other Operating income	-	-
	<b>a) Total income from Operations ( net)</b>	<b>1,022.53</b>	<b>2,960.74</b>
	<b>b) Other income</b>	<b>20.37</b>	<b>65.88</b>
	<b>Total Income (a+b)</b>	<b>1,042.91</b>	<b>3,026.62</b>
<b>2</b>	<b>Expenses</b>		
	a) Cost of Material Consumed	782.65	2,307.17
	b) Purchase of Stock-in-Trade	-	-
	c) Changes in Inventories of Finished Goods, Work-in-progress and stock-in-trade	(0.09)	(0.06)
	d) Employee benefits expense	35.31	119.38
	e) Finance Costs	0.69	0.99
	f) Depreciation & amortization expenses	1.74	6.91
	g) Other Expenses	64.86	216.48
	<b>Total Expenses (a+b+c+d+e+f+g)</b>	<b>885.16</b>	<b>2,650.88</b>
<b>3</b>	<b>Profit before Tax (1-2)</b>	<b>157.75</b>	<b>375.75</b>
<b>4</b>	<b>Tax Expenses</b>		
	(i) Current Tax	47.71	104.74
	(ii) Deferred Tax	(0.35)	(0.35)
	(iii) Short / Excess Provision of Income Tax	-	-
	<b>Total Tax ( i+ii)</b>	<b>47.36</b>	<b>104.39</b>
<b>5</b>	<b>Profit for the period (3-4)</b>	<b>110.38</b>	<b>271.35</b>
<b>6</b>	<b>Other Comprehensive Income</b>		
	(i) Items that will not be reclassified to the statement of profit and loss		
	- Remeasurement of employee defined benefit plan	(0.55)	(0.55)
	- Income-tax on (i) above	0.15	0.15
<b>7</b>	<b>Total comprehensive income for the period (5+6) (Comprising Profit/(Loss) and other Comprehensive income for the period)</b>	<b>109.98</b>	<b>270.96</b>
<b>8</b>	<b>Paid- up Equity share Capital -Face Value of ` 10 each.</b>	<b>300.00</b>	<b>300.00</b>
<b>9</b>	<b>Earning per equity share (EPS) in ` (not Annualised)</b>		
	BASIC	3.67	9.03
	DILUTED	3.67	9.03
<b>Notes :</b>			
(I) The above Consolidated Audited Financial Results for the Quarter ended <b>March 31, 2026</b> and for the year ended <b>March 31, 2026</b> have been reviewed by the Audit Committee and were taken on record by the Board of Directors in their respective meetings held on <b>May 29, 2026</b> and review of the same has been carried out by the Statutory Auditors of the Company.			
(II) The results for the quarter and year ended <b>31st March, 2026</b> were audited by Statutory Auditors of the Company.			
(III) The audited consolidated financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards)(Amendment Rules), 2016 and other recognised practices and policies to the extent applicable.			
(IV) During the year ended 31 March 2026, the Group incorporated Oleo Biosciences Private Limited (CIN : U20110KA2026PTC218609) on 31 March 2026, wherein the Holding Company holds 75% of the equity share capital. The subscription money towards the said investment was remitted in April 2026 and the shares were subsequently allotted. Considering the Holding Company's control over the subsidiary from incorporation, the financial statements of the subsidiary have been consolidated from 31 March 2026. The subsidiary had not commenced commercial operations and no significant financial transactions were carried out during the financial year, except recognition of subscription money receivable/payable in the respective financial statements.			
(V) The Subsidiary Company Oleo Biosciences Private Limited (CIN : U20110KA2026PTC218609) was incorporated on 31 March 2026 and hence the Group prepared consolidated financial results for the first time for the quarter and year ended 31 March 2026. Since the subsidiary was not in existence during the quarter ended 31 December 2025 and quarter and year ended 31 March 2025, comparative consolidated financial information for the said periods is not applicable.			
(VI) Segment Reporting as defined in IND-AS 108 is not applicable, since the the Company has only one business segment i.e. Nutrition- Chemical Industries.			
(VII) For the financial year 2025-26, the Board recommended a final dividend at 15% i.e. Re. 1.50 per share (Face Value Rs. 10/- per share). This Payment is Subject to the approval of shareholders in the Annual General Meeting (AGM) of the Company.			
(VIII) The consolidated financial results for the quarter and year ended 31 March 2026 include the financial statements of Oleo Biosciences Private Limited (CIN : U20110KA2026PTC218609), incorporated on 31 March 2026 as a subsidiary of the Company. Since the subsidiary had not commenced commercial operations and no cash flow transactions were carried out during the financial year, a separate consolidated cash flow statement for the year ended 31 March 2026 for Consolidated accounts is not required.			
Place : Ahmedabad Date : 29th May, 2026		By order of Board of Directors For Crestchem Limited DIPAK NARENDRAPRASAD PATEL Dipak Patel Managing Director (DIN - 02052080)	



# CRESTCHEM LIMITED

CIN : L24100GJ1991PLC015530

## Consolidated Balance Sheet as on March 31, 2026

Particulars	As at 31st March, 2026 Rs in Lacs
<b>ASSETS</b>	
<b>(1) Non-current assets</b>	
(a) Property, Plant and Equipment	19.44
(b) Financial assets	
(i) Others	1,028.62
(c) Investments	-
(d) Deferred Tax Assets (Net)	2.55
(e) Other non-current assets	7.51
<b>(2) Current assets</b>	
(a) Inventories	0.09
(b) Financial assets	
(i) Trade receivables	360.97
(ii) Cash and cash equivalents	40.53
(iii) Bank balances other than (ii) above	-
(c) Other current assets	164.22
<b>Total Assets</b>	<b>1,623.92</b>
<b>EQUITY AND LIABILITIES</b>	
<b>EQUITY</b>	
(a) Equity share capital	300.00
(b) Other equity	688.55
(c) Non-controlling interests	2.50
<b>LIABILITIES</b>	
<b>(1) Non-current liabilities</b>	
(a) Provisions	5.23
(b) Deferred tax liabilities (Net)	-
<b>(2) Current liabilities</b>	
(a) Financial liabilities	
(i) Borrowings	-
(ii) Trade payables	
1. Total outstanding dues of micro enterprises and small enterprises	12.21
2. Total outstanding dues of creditors other than micro enterprises and small enterprises	377.26
(b) Other current liabilities	23.00
(c) Provisions	215.17
<b>Total Equity and Liabilities</b>	<b>1623.92</b>



# OLEO BIOSCIENCES PRIVATE LIMITED

CIN : U20110KA2026PTC218609

## Balance Sheet as on March 31, 2026

Particulars	As at 31st March, 2026 Rs in Lacs	As at 31st March, 2025 Rs in Lacs
<b>ASSETS</b>		
<b>(1) Non- current assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Financial assets		
(i) Others	-	-
(c) Investments	-	-
(d) Deferred Tax Assets (Net)	-	-
(e) Other non-current assets	-	-
<b>(2) Current assets</b>		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	-	-
(iii) Bank balances other than (ii) above	-	-
(c) Other current assets	10.00	-
<b>Total Assets</b>	<b>10.00</b>	<b>-</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	10.00	0.00
(b) Other equity	-	0.00
<b>LIABILITIES</b>		
<b>(1) Non-current liabilities</b>		
(a) Provisions	-	0.00
(b) Deferred tax liabilities (Net)	-	0.00
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	0.00
(ii) Trade payables		
1. Total outstanding dues of micro enterprises and small enterprises	-	0.00
2. Total outstanding dues of creditors other than micro enterprises and small enterprises	-	0.00
(b) Other current liabilities	-	0.00
(c) Provisions	-	0.00
<b>Total Equity and Liabilities</b>	<b>10.00</b>	<b>0.00</b>

