

CRESCENT FINSTOCK LIMITED

Corp. Off. 1st Floor, Kohinoor City Mall, Premier Road, Kurla Wes, Mumbai 400070
Tel No. 022-61887600, E mail: crescentfinstock@yahoo.com, Website: www.crescentfinstock.com
CIN: L51100GJ1997PLC032464

30th May 2025

To,

Metropolitan Stock Exchange of India Limited,
Vibgyor Towers, 4th Floor, Plot No. C 62,
G-Block, Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (E), Mumbai - 400098

Dear Sir,

Ref.: Symbol: CRESCENT (ISIN: INE147E01013)

Sub.: Outcome of Board Meeting (BM01/2025-2026) held today i.e. Friday, 30th May 2025.

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting (BM01/2025-2026) held today i.e. Friday, 30th May, 2025, *inter-alia* considered and approved the Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended on 31st March, 2025 in accordance with the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby submit the following documents for your records:

- Copy of the Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March 2025 along with Auditors' Report thereon, Statement of Assets and Liabilities and declaration pursuant to the second proviso to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We would like to state that M/s. Gada Chheda & Co. LLP., Statutory Auditors of the Company, have issued Audit reports with unmodified opinion in their Standalone and Consolidated Audit Reports.

The meeting of the Board of Directors of the Company commenced 02:00 pm and concluded at 03:30 p.m. (IST)

Kindly take the above in your records.

Thanking you,

Yours faithfully,

By Order of Board

For and on behalf of M/s. Crescent Finstock Limited

Priyanka Mukund Raval

Company Secretary & Compliance Officer



Encl: A/a

Chartered Accountants

Independent Auditor's Report on the Quarterly and year-to-date Audited Standalone 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 Crescent Finstock Limited

Opinion

1. We have audited the accompanying quarterly and year-to-date standalone financial results ('the statements') of **Crescent Finstock Limited** ('the company') for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

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

(i) presents financial results 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 Standard ('Ind AS') specified under section 133 of the Companies Act, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March, 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement 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 Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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

Chartered Accountants

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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements 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 Board of Directors;
- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required

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to draw attention in our auditor's report to the related disclosures in the 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; and

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. 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.

10. 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

11. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year 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.

For Gada Chheda & Co. LLP

Chartered Accountants

Firm Registration No: W100059



Ronak P. Gada

(Designated Partner)

Membership No: 146825

UDIN: 25146825BMIFQM7490

Place: Mumbai

Date: May 30, 2025

CRESCENT FINSTOCK LIMITED

Regd Office: A/12, Snehkunj CHS, Residential Plot No 374, Koparli Road, G. I. D. C. Vapi - 396 195, Gujrat

CIN :- L51100GJ1997PLC032464

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March,2025

(Rs. In Lakhs)

Sr No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	INCOME					
1	a) Revenue from operation	1.55	5.52	-	25.29	11.82
	b) Other Income	0.42	0.36	0.92	1.60	2.32
	Total Income	1.98	5.98	0.92	26.89	14.13
2	EXPENSES					
	a) Cost of material consumed	1.14	3.86	0.01	18.70	7.78
	b) Purchase of Stock-in-Trade	-	-	-	-	-
	c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-
	d) Employee benefit/ expenses	0.37	0.31	0.23	1.29	0.90
	e) Finance Cost	1.66	1.75	2.06	7.13	8.17
	f) Depreciation and amortisation expenses	-	-	-	-	-
	g) Other Administration Expenses	4.20	3.38	3.05	15.04	21.77
	Total Expenses	7.37	9.29	5.35	42.16	38.62
3	Profit/(loss) before exceptional items and tax (1 - 2)	(5.39)	(3.31)	(4.43)	(15.27)	(24.48)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	(5.39)	(3.31)	(4.43)	(15.27)	(24.48)
6	Tax Expenses					
	Current Tax	-	-	-	-	-
	Deffered Tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
7	Profit/(Loss) for the period	(5.39)	(3.31)	(4.43)	(15.27)	(24.48)
8	Other Comprehensive Income					
	a) <u>Item that will not be reclassified to Profit & Loss,net of tax</u>					
	Gain and losses from Investments in Equity instruments designated at fair value	0.99	1.07	1.26	4.66	2.16
	Re -measurements of defined benefit plans	(0.02)	-	0.05	(0.02)	0.05
	b) <u>Item that will be reclassified to Profit & Loss,net of tax</u>					
	Total other comprehensive Income /(expenses) for the period /year	0.97	1.07	1.31	4.64	2.21
9	Total Comprehensive Income/(loss) for the period (7+8)	(4.42)	(2.24)	(3.12)	(10.63)	(22.27)
10	Paid-up equity share capital (Rs. 10 each)	783.85	783.85	783.85	783.85	783.85
11	other Equity (excluding Revaluation Reserves)				2,312.01	2,322.64
12	Earnings Per Share (Rs.)					
	Basic EPS (Rs)	(0.07)	(0.04)	(0.06)	(0.19)	(0.31)
	Diluted EPS (Rs)	(0.07)	(0.04)	(0.06)	(0.19)	(0.31)

NOTES:

- The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on 30th May,2025
- The figures of the previous period/year have been regrouped/recast wherever considered necessary.
- The above is an extract of the detailed format of financial result filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations,2015. The full format of the financial result is available on the website of MSEI (www.msei.in) and on the Company's website(www.crescentfinstock.com)
- The Limited Review under Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements)Regulation,2015 has been carried out by the Statutory Auditors.



By order of the Board
For Crescent Finstock Limited

(Signature)
Vidyadhar More

Wholetime Director & CFO
DIN : 10243651

Place : Mumbai
Date : 30th May,2025

CRESCENT FINSTOCK LIMITED

Regd Office: A/12, Snehkunj CHS, Residentail Plot No 374, Koparli Road, G. I. D. C. Vapi - 396 195,
Gujrat

CIN :- L51100GJ1997PLC032464

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
A ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipment	0.31	0.31
(b) Intangible Assets	-	-
(c) <u>Financial Assets</u>		
(i) Investments	3,190.37	3,195.46
(d) Current Tax Assets (net)	9.98	10.13
(e) Other non-current assets	-	-
Total -Non Current Assets	3,200.66	3,205.91
2 Current Assets		
(a) Inventories	2.78	10.65
(b) <u>Financial Assets</u>		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	6.40	29.87
(iii) Loans	-	-
(iv) Other Financial Assets	1.35	2.84
(c) Other current assets	4.07	1.95
Total -Current Assets	14.59	45.32
Total Assets	3,215.25	3,251.23
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	783.85	783.85
(b) Other Equity	2,312.01	2,322.64
Total Equity	3,095.86	3,106.49
2 Non-Current Liabilities		
(a) <u>Financial Liabilities</u>		
(i) Borrowings	113.31	123.46
(b) Provisions	0.10	0.01
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non Current Liabilities	-	-
Total -Non Current Liabilities	113.41	123.48
3 Current Liabilities		
(a) <u>Financial Liabilities</u>		
(i) Borrowings	-	14.68
(ii) Trade Payables	-	-
(b) Other Current Liabilities	5.98	6.58
(c) Provisions	0.00	0.00
(d) Current Tax Liabilities (net)	-	-
Total -Current Liabilities	5.98	21.27
Total Equity & Liabilities	3,215.25	3,251.23



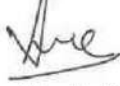


By order of the Board
For Crescent Finstock Limited

Vidyadhar More
Wholetime Director & CFO

DIN : 10243651

Place : Mumbai
Date : 30th May, 2025

Crescent Finstock Limited			
STANDALONE CASH FLOW STATEMENT			
(Rs in Lakhs)			
Particulars	For the Year Ended 31st March, 2025		For the Year Ended 31st March, 2024
	(Audited)		(Audited)
A. Cash flow from operating activities			
Net Profit before tax/(Loss)		(15.27)	(24.48)
Adjustments for:			
(Profit)/Loss on sale of Investments	(0.75)		(0.33)
Interest income on Fixed Deposits	(0.32)		(1.55)
Interest income on Income Tax Refund	(0.01)		(0.09)
Provision for Leave Encashment & Gratuity	0.06		0.02
Dividend from investments	(0.23)		(0.25)
Interest expense	7.02		8.06
		5.78	5.858
Operating Profit/(Loss) before working capital changes		(9.49)	(18.62)
Changes in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Trade receivables			-
Other financial assets / other assets	1.50		0.31
Inventories	7.88		(10.44)
Other current assets	(2.11)		(1.54)
Adjustments for increase / (decrease) in operating liabilities:			
Borrowings - Current	(14.68)		6.18
Other current liabilities	(0.60)		1.55
Provisions		(8.02)	(3.94)
Cash from/ (used in) operations		(17.51)	(22.56)
Less: Taxes paid		0.16	2.61
Net cash from / (used in) operating activities		(17.35)	(19.95)
B. Cash flow from investing activities			
Dividend from Investments	0.23		0.25
Interest income	0.32		1.64
Sale of Investment	10.50		15.40
Purchase of Investment	-	11.06	(90.00)
Net cash (used in) / from investing activities		11.06	(72.71)
C. Cash flow from financing activities			
Interest expense	(7.17)		(6.41)
Fresh Issue of Equity Capital (Including Securities premium reserve)			97.79
(Repayment)/Procurement of Borrowings	(10.00)	(17.17)	4.00
Net cash from financing activities		(17.17)	95.37
Net cash flows during the year		(23.47)	2.71
Net increase/(decrease) in cash and cash equivalents		(23.47)	2.71
Cash and cash equivalents (opening balance)		29.87	27.16
Cash and cash equivalents (closing balance)		6.40	29.87
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place : Mumbai</p> <p>Date : 30th May, 2025</p> </div> <div style="text-align: center;">   </div> <div style="text-align: right;"> <p>By order of the Board For Crescent Finstock Limited</p>  <p>Vidyadhar More Wholetime Director & CFO DIN : 10243651</p> </div> </div>			

Independent Auditor's Report on Quarterly and Year-to-date Consolidated 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 Crescent Finstock Limited

Opinion

1. We have audited the accompanying quarterly and year-to-date consolidated financial results ("the Statement") of **Crescent Finstock Limited** (the holding company) and its subsidiaries (the Holding Company and its subsidiaries together referred as "the group"), and its associate for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). ('Listing Regulations')

2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries and associate, as referred to in paragraph 13 below, the Statement:

(i) includes the annual financial results of the entities listed in Annexure 1;

(ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(iii) gives 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 ('the act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its associate, for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Statement section of our report. We are independent of the Group and its associate, in accordance with Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 13 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its associate in accordance with the Ind AS prescribed under section 133 of the Act read with the

Chartered Accountants

Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its associate, covered under the Act, 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 associate, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate, are responsible for assessing the ability of the Group and of its associate, 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.

6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and its Associate.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.

8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;

Chartered Accountants

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate, 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 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 Group and its associate to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial information/ financial statements of the entities within the Group, and its associate, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, 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.

10. 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.

11. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

12. The statement includes the audited financial results and other financial information, in respect of one subsidiary and two step subsidiaries, whose annual financial information reflect total assets of Rs. 5,619.30 lakhs as at March 31, 2025, and total revenues of Rs. 1,578.03 lakhs, total net profit/loss of Rs. 275.72 lakhs, total comprehensive gain/loss of Rs. 192.88 lakhs, for the year ended 31 March 2025, and net cash outflow of Rs. 60.52 lakhs for the year then ended as considered in the Statement which have been audited by their respective auditor.

13. The statement includes the audited financial results and other financial information, of Positive Biosciences Limited and Net Classroom Private Limited, two step-down subsidiaries, whose financial results and other financial information reflect total assets of Rs. 4,403.67 lakhs as at March 31, 2025 and total revenues of Rs. 1,214.49 lakhs, total net profit of Rs. 235.43 lakhs and total comprehensive

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income of Rs. 170.15 lakhs for the year ended 31 March, 2025 and net cash outflow of Rs. 51.60 lakhs for the year the ended and whose financial results and other financial information have been audited, by the other auditors whose reports have been to us by the Management and our opinion and conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's responsibilities section above. Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the auditors and the financial results and other financial information certified by the management

14. The Statement includes the consolidated financial results for the quarter ended 31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to a limited review by us.

For Gada Chheda & Co. LLP
Chartered Accountants
Firm Registration No: W100059



Ronak P. Gada
(Designated Partner)
Membership No: 146825
UDIN: 25146825BMIFQN6821
Place: Mumbai
Date: May 30, 2025

Annexure 1: List of entities included in the Statements

Sl No	Particulars
	Subsidiaries (including step-down subsidiaries)
1	Doubledot Finance Limited
2	Net Classroom Private Limited
3	Positive Biosciences Limited

CRESCENT FINSTOCK LIMITED						
Regd Office: A/12, Snehkunj CHS, Residential Plot No 374, Koparli Road, G. I. D. C. Vapi - 396 195, Gujarat						
CIN :- L51100GJ1997PLC032464						
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2025						
(Rs. in Lakhs)						
Sr No.	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
a)	Revenue from operation	244.40	245.28	887.33	1,050.24	2,159.54
b)	Other Income	120.40	85.68	202.88	554.67	1,099.08
	Total Income	364.80	330.96	1,090.21	1,604.92	3,258.62
2	EXPENSES					
a)	Cost of material consumed	12.47	15.21	532.61	192.00	1,172.03
b)	Purchase of Stock-in-Trade	-	-	-	-	-
c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-
d)	Employee benefit/ expenses	33.85	22.67	64.88	116.52	255.97
e)	Finance Cost	62.14	2.19	58.32	69.06	67.27
f)	Depreciation and amortisation expenses	45.57	46.54	50.13	184.65	143.59
g)	Other Administration Expenses	204.54	189.30	210.96	769.25	802.73
	Total Expenses	358.57	275.91	916.89	1,331.48	2,441.59
3	Profit/(loss) before exceptional items and tax (1 - 2)	6.23	55.05	173.32	273.44	817.03
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	6.23	55.05	173.32	273.44	817.03
6	Tax Expenses					
	Current Tax	55.41	-7.73	172.46	47.68	172.46
	Deferred Tax	-34.69	-	33.90	-34.69	33.90
	Total Tax Expenses	20.72	-7.73	206.36	12.99	206.36
7	Profit/(Loss) for the period	-14.48	62.77	-33.04	260.45	610.67
8	Other Comprehensive Income					
	<u>a) Item that will not be reclassified to Profit & Loss, net of tax</u>					
	Gain and losses from Investments in Equity instruments designated at fair value	-28.03	-15.17	5.74	-81.62	-227.39
	Re-measurements of defined benefit plans	3.42	-	37.19	3.42	37.19
	<u>b) Item that will be reclassified to Profit & Loss, net of tax</u>					
	Total other comprehensive Income /(expenses) for the period /year	-24.60	-15.17	42.93	-78.19	-190.20
9	Total Comprehensive Income/(loss) for the period (7+8)	-39.09	47.61	9.89	182.25	420.47
	Net Profit attributable to :					
	Owner of the company	2.72	36.83	-1.09	168.45	375.98
	Non-Controlling Interest	-17.20	25.94	-31.95	91.99	234.69
	Other Comprehensive Income attributable to :					
	Owner of the company	-14.33	-8.65	26.27	-44.92	-112.85
	Non-Controlling Interest	-10.27	-6.52	16.66	-33.28	-77.36
	Total Comprehensive Income attributable to :					
	Owner of the company	-11.62	28.19	25.19	123.53	263.13
	Non-Controlling Interest	-27.47	19.42	-15.30	58.72	157.34
10	Paid-up equity share capital (Rs. 10 each)	783.85	783.85	783.85	783.85	783.85
11	other Equity (excluding Revaluation Reserves)				3,903.58	3,769.14
12	Earnings Per Share(EPS) before/after extra ordinary item					
	Basic EPS (Rs)	-0.18	0.80	-0.42	3.32	7.79
	Diluted EPS (Rs)	-0.18	0.80	-0.42	3.32	7.79
NOTES:						
1) The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on 30 th May, 2025.						
2) The figures of the previous period/year have been regrouped/recast wherever considered necessary.						
3) The above is an extract of the detailed format of financial result filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the financial result is available on the website of MSEI (www.msei.in) and on the Company's website(www.crescentfinstock.com)						
4) The Limited Review under Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements)Regulation, 2015 has been carried out by the Statutory Auditors.						
				By order of the Board For Crescent Finstock Limited  Vidyadhar More Wholetime Director DIN: 10243651		
Place : Mumbai						
Date : 30 th May, 2025						

CRESCENT FINSTOCK LIMITED			
Regd Office: A/12, Snehkunj CHS, Residentail Plot No 374, Koparli Road, G. I. D. C. Vapi - 396 195, Gujrat			
CIN :- L51100GJ1997PLC032464			
CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES			
		(Rs. In Lakhs)	
	Particulars	As at 31st March, 2025	As at 31st March, 2024
A	ASSETS	(Audited)	(Audited)
1	Non-Current Assets		
	(a) Property, Plant & Equipment	1,122.12	1,309.35
	(a) Capital Work-in-progress		-
	(c) Intangible Assets	1,184.85	1,184.85
	(d) Financial Assets		
	(i) Investments	4,549.52	4,277.08
	(ii) Loans	0.15	1.25
	(e) Deferred tax assets (net)	35.36	0.67
	(f) Current Tax Assets (net)	9.98	10.13
	(g) Other non-current assets	338.87	334.56
	Total -Non Current Assets	7,240.86	7,117.88
2	Current Assets		
	(a) Inventories	1,226.30	1,227.30
	(b) Financial Assets		
	(i) Trade receivables	5.96	26.52
	(ii) Cash and cash equivalents	50.10	134.09
	(iii) Loans		-
	(iv) Other Financial Assets	23.44	22.49
	(c) Other current assets	287.50	179.48
	Total -Current Assets	1,593.70	1,589.87
	Total Assets	8,834.55	8,707.75
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	783.85	783.85
	(b) Other Equity	3,903.58	3,769.14
	(c) non Controlling Interest	3,600.11	3,481.75
	Total Equity	8,287.54	8,034.74
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	55.83	81.82
	(ii) Other Financial Liabilities		-
	(b) Provisions	17.46	17.80
	(c) Deferred Tax Liabilities (Net)		-
	(d) Other Non Current Liabilities	271.03	271.03
	Total -Non Current Liabilities	344.32	370.65
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	57.46	69.88
	(ii) Trade Payables	123.42	156.48
	(iii) Other Financial Liabilities	3.02	6.57
	(b) Other Current Liabilities	18.09	64.60
	(c) Provisions	0.70	4.84
	(d) Current Tax Liabilities (net)	-	-
	Total -Current Liabilities	202.69	302.37
	Total Equity & Liabilities	8,834.55	8,707.75



By order of the Board
For Crescent Finstock Limited

Vidyadhar More
Wholetime Director & CFO
DIN : 10243651

Place : Mumbai
Date : 30th May, 2025



CRESCENT FINSTOCK LIMITED			
CONSOLIDATED AUDITED CASH FLOW STATEMENT			
(Rs. In Lakhs)			
Particulars	For the Year Ended 31st March, 2025		For the Year Ended 31st March, 2024
	(Audited)		(Audited)
A. Cash flow from operating activities			
Net profit before tax		273.44	817.03
Adjustments for:			
Depreciation	184.65		143.59
(Profit)/Loss on sale of Investments	-232.27		(774.27)
Interest Income	-102.82		(69.77)
(Profit)/Loss on sale of Assets	-4.15		
Provisions for Gratuity & Leave Salary	0.06		0.02
Dividend from Investments	-8.30		(6.85)
Interest expense	59.73		56.30
		-103.10	(650.98)
Operating loss before working capital changes		170.34	166.05
Changes in working capital:			
Adjustments for (Increase) / decrease in operating assets:			
Trade receivables	20.57		1.41
Other financial assets / other assets	-0.95		7.80
Other current assets	-108.43		122.13
Inventories	0.98		86.93
Adjustments for increase / (decrease) in operating liabilities:			
Trade payables	-33.05		(62.72)
Short-term Borrowings	-12.42		8.30
Other current liabilities	-46.51		8.73
Other Financial liability	-3.56		(2.02)
Short-term provisions	-0.72		(0.09)
Long-term provisions	-0.40		(40.81)
		-184.47	129.66
Cash from/ (used in) operations		-14.13	295.71
Less: Taxes paid		(36.62)	(169.85)
Net cash from / (used in) operating activities		-50.75	125.86
B. Cash flow from investing activities			
Purchase of property, Plant and Equipment (Including Capital Work in Progress)		-3.27	(654.06)
Purchase of investments	-1,431.81		(3,485.69)
Proceeds from sale of Fixed Assets	10.00		
Proceeds from sale of investments	1,310.01		3,733.39
Proceeds of loans recovered	1.09		(0.96)
Dividend from Investments	8.30		8.85
Deposit Paid	-4.31		(155.12)
Interest Income	102.82		69.77
Net cash (used in) / from investing activities		(7.17)	(485.82)
C. Cash flow from financing activities			
Interest expense	-0.09		(0.82)
Deposit received			271.03
Proceed from issue of equity share capital			97.79
Dividend Paid			(0.20)
Increase/(Decrease) in borrowings	-25.98		(24.29)
Net cash from financing activities		-26.07	343.51
Net cash flows during the year		(83.99)	(16.45)
Net increase/(decrease) in cash and cash equivalents		(83.99)	(16.45)
Cash and cash equivalents (opening balance)		134.09	150.53
Cash and cash equivalents (closing balance)		50.10	134.09

Place : Mumbai
Date : 30th May, 2025



By order of the Board
For Crescent Finstock Limited

Vidyaadhar More
Wholetime Director & CFO
DIN : 10243651

CRESCENT FINSTOCK LIMITED

Corp. Off. 1st Floor, Kohinoor City Mall, Premier Road, Kurla Wes, Mumbai 400070
Tel No. 022-61887600, E mail: crescentfinstock@yahoo.com, Website: www.crescentfinstock.com
CIN: L51100GJ1997PLC032464

DECLARATION ON STANDALONE FINANCIAL RESULTS

*(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)*

The Board of Directors of the Company in its meeting held **Friday, 30th May 2025 on BM 01/2025-2026** has approved the Standalone and Consolidated Financial Results for the quarter and year ended 31st March 2025 and hereby declare that the Statutory Auditors of the Company, M/s. Gada Chheda & Co LLP., Chartered Accountants, Mumbai (FRN: W100059) have issued an Audit Report with unmodified opinion on the said results.

This declaration is issued in compliance with the provisions of second proviso to the Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 read with SEBI Circular No. CIR/CFD/CMD/50/2016 dated 27th May 2016.

For and on behalf of M/s. **Crescent Finstock Limited**

V. N. More
Whole Time Director & CFO
DIN: 010243651

Priyanka Mukund Raval
Company Secretary & Compliance Officer
Mem No: A66037

Place: Mumbai
Date: 30.05.2025