



J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

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Limited Review Report On Unaudited Quarterly Standalone Financial Results Of Cropster Agro Limited Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation And Disclosure Requirements) Regulation 2015 For The Quarter Ended 31st December 2024.

Review Report to
The Board of Directors of,
CROPSTER AGRO LIMITED

1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Cropster Agro Limited ("the Company") for the Quarter Ended December 31, 2024 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid done in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, J SINGH & ASSOCIATES
Chartered Accountants
[Firm Reg. No. 110266W]



Amit J Joshi
Partner
M. No. 120022
UDIN: 25120022BMIJYI4083

Date: 12/02/2025
Place: Ahmedabad

Branch Office:

Ahmedabad (Gujrat) • Banglore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jarkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.) .

CROPSTER AGRO LIMITED
(Earlier known as Planters Polysacks Limited)

CIN: L46209MH1985PLC243116

Regd. Off.: B 2 207, West Gate Business, Bayopp Andaj Party Plot, Bodakdev, Ahmedabad-380054.

Email: planters1111@gmail.com, Website: www.planterspolysacks.com

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2024

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter ended			Nine Months ended on		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	5,059.61	4,751.35	1,761.14	13,860.66	3,325.95	6,071.24
II	Other Income	36.67	18.49	-	55.16	-	7.11
III	Total Revenue (I+II)	5,096.28	4,769.84	1,761.14	13,915.82	3,325.95	6,078.35
IV	Expenses						
	(a) Cost of materials consumed	4,817.84	3,662.80	1,245.31	12,396.98	2,693.29	5,621.10
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Change in Inventories of Finished goods, Stock-in-Trade & WIP	(145.28)	753.30	-	432.08	-	(772.83)
	(d) Employee benefits expense	1.95	1.95	1.93	5.35	3.98	6.00
	(e) Finance costs	0.00	0.03	-	0.05	-	-
	(f) Depreciation and amortisation expense	0.12	0.12	0.31	0.36	0.93	1.24
	(g) Other expenses	70.43	27.16	9.65	105.26	36.42	114.66
	Total Expenses (IV)	4,745.06	4,445.36	1,257.20	12,940.08	2,734.62	4,970.17
V	Profit/(Loss) before exceptional and extra ordinary items and tax (III-IV)	351.22	324.48	503.94	975.74	591.33	1,108.18
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before extra ordinary items and tax (V-VI)	351.22	324.48	503.94	975.74	591.33	1,108.18
VIII	Tax expense						
	- Current	9.74	13.94	40.29	33.42	53.96	-
	- Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	341.48	310.54	463.65	942.32	537.37	1,108.18
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinuing operations: after tax(X-XI)	-	-	-	-	-	-
XIII	Net Profit/(Loss) for the period (IX-XII)	341.48	310.54	463.65	942.32	537.37	1,108.18
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
XV-i	Total Comprehensive Income for the period (XIII+XIV)	341.48	310.54	463.65	942.32	537.37	1,108.18
XV-ii	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
XVI-i	Paid up Equity Share Capital (Face Value of Rs. 1/- each)	8,400.00	2,800.00	2,500.00	8,400.00	2,500.00	2,500.00
XVI-ii	Weighted Average Number of Shares outstanding during the period	8,400.00	280.00	250.00	8,400.00	990.32	250.00
XVI-iii	Earnings per Equity share (Face Value of Rs. 1/- each) (for continuing operation)						
	(1) Basic	0.04	1.11	1.85	0.11	0.54	4.43
	(2) Diluted	0.04	1.11	1.85	0.11	0.54	4.43
XVII	Earnings per Equity share (Face Value of Rs.1/- each) (for discontinuing operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per Equity share (Face Value of Rs. 1/- each) (for discontinued & continuing operation)						
	(1) Basic	0.04	1.11	1.85	0.11	0.54	4.43
	(2) Diluted	0.04	1.11	1.85	0.11	0.54	4.43

Notes :

- The above results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 12th February, 2025
- The Unaudited financial results of the company for the quarter and nine months ended 31.12.2024 has been prepared in accordance with Indian Accounting Standards (Ind As) notified by the Ministry of corporate affairs.
- Segment Reporting as defined in Ind Accounting Standard 17 prescribed under section 133 of the Companies Act, 2013 read with the Rule 7 of the Companies (Accounts) Rules, 2014 is not applicable as company operate in only one segment.
- The Limited review for the quarter and nine months ended 31st December, 2024 has been carried out by the statutory auditor.
- Sub-division of existing Equity Shares from one Equity Share of Rs. 10/- each into Ten Equity Shares of Rs. 1/- each has been done w.e.f. 08/11/2024.



For Cropster Agro Limited

Jignesh Patel

Jignesh Kumar Patel
Managing Director
DIN: 05257911

Place : Ahmedabad
Date : 12-02-2025