

CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

Registered Office: Office No. A-828, West Bank Building, Opp. City Gold Cinema, Ashram Road, Ashram Road P.O, Ahmedabad, City Ahmedabad, Gujarat, India, 380009

Mobile No: +91 8735949676 **Email:** planters1111@gmail.com

Website: www.planterspolysacks.com

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Date: 14th November, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the Quarter and Half Year ended on 30th September, 2025

Ref: Security Id: CROPSTER / Code: 523105

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, please find attached the Integrated Filing (Financial) for the Quarter and Half Year ended on 30th September, 2025.

Kindly take the same on your record and oblige us.

Thanking You

For, Cropster Agro Limited

Jaivikkumar Patel

Managing Director

DIN: 10981461



J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

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 30th September 2025

**Review Report to
The Board of Directors of,
Cropster Agro Limited**

We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Cropster Agro Limited ("the Company") for the Second Quarter ended September 30, 2025 (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').

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.

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.

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: 25120022BMIKDI6728



Date: 14/11/2025
Place: Ahmedabad

Branch Office:

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

A. Financials Result

CROPSTER AGRO LIMITED

CIN : L46209GJ1985PLC147523

Regd(O) : : A-828, West Bank Building, Opp. City Gold Cinema, Ashram Road, Ashram Road P.O, Ahmedabad, City Ahmedabad, Gujarat, India, 380009

Statement of Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2025

(Rs. in Lacs)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	5,248.56	5,101.52	4,751.35	10,350.08	8,801.05	19,429.92
Other Income	3.70	2.38	18.49	6.08	18.49	55.16
Total Income	5,252.26	5,103.90	4,769.84	10,356.16	8,819.54	19,485.08
II. Expenses						
Cost of Materials Consumed/Service Aailed	-	-	3,662.80	-	7,579.14	17,534.41
Purchase of stock in trade/ Cost of Service aailed	4,822.17	4,681.72	-	9,503.89	-	-
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	-	753.30	-	577.36	432.08
Employee Benefits Expense	0.93	1.26	1.95	2.19	3.40	6.16
Finance costs	0.00	0.00	0.03	0.00	0.05	0.05
Depreciation, Amortisation and Depletion Expenses	0.24	-	0.12	0.24	0.24	0.48
Other Expenses	0.82	8.37	27.16	9.19	34.83	170.17
Total Expenses	4,824.17	4,691.35	4,445.36	9,515.52	8,195.02	18,143.35
III. Profit / (Loss) before exceptional items and tax	428.10	412.55	324.48	840.65	624.52	1,341.73
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	428.10	412.55	324.48	840.65	624.52	1,341.73
VI. Tax Expense	16.25	15.17	13.94	31.42	25.01	42.50
- Current Tax	16.25	15.17	13.94	31.42	25.01	42.50
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	-
VII. Profit for the Period	411.85	397.38	310.54	809.23	599.51	1,299.23
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	411.85	397.38	310.54	809.23	599.51	1,299.23
Paid up Equity Share Capital	8,400.00	8,400.00	2,800.00	8,400.00	2,800.00	8,400.00
Face Value	1.00	1.00	10.00	1.00	10.00	1.00
Other Equity						
Earnings per Equity Share (Not annualised)						
(a) Basic	0.05	0.05	1.11	0.10	2.14	0.15
(b) Diluted	0.05	0.05	1.11	0.10	2.14	0.15

1. The Unaudited financial results for the 2nd quarter & Half year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November 2025. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.

2. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.

3. The Board of Directors of the Company have not recommended dividend for the financial year 2024-25.

4. The Company has only one reportable segment i.e Agriculture Trading. In accordance with Indian Accounting Standards (Ind-AS 108).

5. The Figures have been regrouped and/or reclassified wherever necessary.

FOR, CROPSTER AGRO LIMITED

Jaivijikumar Patel
Managing Director
DIN: 10981461

Place : Ahmedabad
Date : 14/11/2025

CROPSTER AGRO LIMITED
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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th Sept, 2025	As at 31st March 2025
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	3.36	3.60
b Financial Assets		
i Investments	40.76	-
ii Trade receivables	-	-
iii Loans & Advances	-	1.82
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	103.24	0.47
Total Non-current assets	147.37	5.89
2 Current assets		
a Inventories	340.75	340.75
b Financial Assets		
i Trade receivables	5,852.04	5,845.72
ii Cash and cash equivalents	349.45	183.67
iii Loans	1,671.62	1,860.72
c Other current assets	3,454.15	2,935.10
Total Current assets	11,668.01	11,165.96
Total Assets	11,815.37	11,171.85
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	8,400.00	8,400.00
b Other Equity	3,202.24	2,392.99
Total Equity	11,602.24	10,792.99
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	-	45.00
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	89.49	-
Total Non-Current Liabilities	89.49	45.00
b Current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
b. Trade payables	23.63	280.77
c. Other financial liabilities	-	-
ii Other current liabilities	6.94	8.91
iii Short Term Provisions	93.07	44.18
iv Current Tax Liabilities (Net)	-	-
Total Current Liabilities	123.64	333.86
Total Liabilities	213.13	378.86
TOTAL EQUITY AND LIABILITIES	11,815.37	11,171.85

FOR, CROPSTER AGRO LIMITED

Place : Ahmedabad

Date : 14/11/2025

Jaivijikumar Patel

Managing Director

DIN: 10981461

CROPSTER AGRO LIMITED CIN : L46209GJ1985PLC147523 Regd(O) : : A-828, West Bank Building, Opp. City Gold Cinema, Ashram Road, Ashram Road P.O, Ahmedabad, City Ahmedabad, Gujarat, India, 380009			
(Rs. in Lacs)			
Particulars	As at 30 Sept 2025	As at 30 Sept 2024	
Cash flows from Operating Activities			
Profit before tax for the Year	840.65	624.52	
Adjustments to reconcile net profit to net cash provided by operating activities			
Depreciation and Amortization	0.24	0.24	
Sundry Balances Written back/off	-	-	
Interest Income on Deposit	-	-	
Interest on Deposits	-	-	
Operating profit / (loss) before working capital changes	840.89	624.76	
Movements in Working Capital:			
(Decrease)/Increase in other current liabilities	-1.97	-2.28	
(Decrease)/Increase in other non current liabilities	89.49	75.33	
(Decrease)/Increase in other finance liabilities	-	-	
(Decrease)/Increase in provisions	48.89	-	
(Decrease) in trade payables	-257.14	-268.33	
Decrease/(Increase) in loans	190.92	-409.85	
(Increase) in other non current assets	-102.77	-	
(Decrease) in Non Current Tax Assets	-	-	
(Decrease) in Other Financials assets	-	-	
Increase in inventories	0.00	-	
(Increase) in other current assets	-519.03	-480.38	
(Increase)/Decrease in trade receivables	-6.32	-2,677.05	
Net Cash Generated From/ (Used in) operations	282.96	-3,137.80	
Tax paid (net of refunds)	-31.42	-	
Net Cash From/(Used in) Operating Activities	(A) 251.54	-3,137.80	
Cash Flows from Investing Activities			
Increase In Investents	-40.76	-1,000.00	
Purchase of PPE	-	0.51	
Sale of PPE	-	-	
Interest On Dividend	-	-	
Net cash from/(Used in) Investing Activities	(B) -40.76	-999.49	
Cash flows from Financing Activities			
interest Paid	-	-	
Proceeds from security premium	-	-	
Proceeds/(Repayment) of loans and advances	-	-	
Borrowings	-45.00	-	
Increase of Equity	-	4,194.35	
Net cash from/(Used in) Financing Activities	(C) -45.00	4,194.35	
Increase in Cash and Cash Equivalents during the year	(A+B+C) 165.78	57.06	
Cash and Cash Equivalents at the beginning of the year	183.67	21.64	
Cash and Cash Equivalents at the end of the year	349.45	78.70	
Note: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the (a) Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.			
FOR, CROPSTER AGRO LIMITED			
Jaivijikumar Patel Managing Director DIN: 10981461			
Place : Ahmedabad Date : 14/11/2025			

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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

- Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

- Not Applicable

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- Not Applicable