

CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

Registered Office: B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway, Jivraj Park, Ahmedabad, Ahmadabad City, Gujarat, India, 380051

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

Website: www.planterspolysacks.com

Date: 5th June, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

**Sub.: Submission of Revised Integrated Filing (Finance) for the Quarter and
Year Ended on 31st March, 2026**

Ref: Security Id: CROPSTER / Code: 523105

In reference to captioned subject, we wish to inform you that while submitting the Integrated Filing (Finance), we inadvertently omitted to attach the Auditor's Report along with the results. Accordingly, we are hereby submitting the revised Integrated Filing (Finance) together with the duly signed Audit Report for your records.

Please note that there is no change in the financial results and other disclosure and the present submission is being made solely to attach the Audit Report which was inadvertently omitted from the earlier filing.

Kindly take the same on your record and oblige.

Thanking You.

For, Cropster Agro Limited

Jaivikkumar Patel
Managing Director
DIN: 10981461

CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

Regd(O) : B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway, Jivraj Park, Ahmedabad, Ahmadabad City, Gujarat, India, 380051

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

Phone No. +91 97252 58264 Email: planters1111@gmail.com Website: https://www.planterspolysacks.com/

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2026

(Rs. in Lacs except EPS)

Statement of Standalone Audited Financial Results for the Quarter & Year ended 31.03.2026					
Particulars	Quarter Ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
Date of start of Reporting Period	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
Date of end of Reporting Period	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
Whether results are audited or unaudited	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
Income from Operations					
I. Revenue from operations	1768.20	5406.02	5569.26	17524.30	19429.92
II. Other Income	1.05	0.00	0.00	7.13	55.16
III. Total Income	1769.26	5406.02	5569.26	17531.44	19485.08
Expenses:					
a. Purchase of Stock-in-Trade	1463.79	4966.84	5137.43	15934.52	17534.41
b. Change in inventories of finished goods, work-in-progress and stock in trade	148.53	0.00	0.00	148.63	432.08
c. Employees Benefit Expenses	1.05	1.22	0.81	4.46	6.16
d. Depreciation	0.12	0.12	0.12	0.48	0.48
e. Finance Costs	0.00	0.00	0.00	0.00	0.05
f. Other Expenses	1.00	1.31	64.91	11.50	170.17
IV. Total expenses	1614.49	4969.49	5203.27	16099.49	18143.35
V. Profit/ Loss before exceptional items and tax (III - IV)	154.77	436.53	365.99	1431.95	1341.73
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit/ Loss after exceptional items and tax (V - VI)	154.77	436.53	365.99	1431.95	1341.73
VIII. Tax expense:					
(1) Current tax	7.31	15.64	42.50	54.37	42.50
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	147.46	420.89	323.49	1377.58	1299.23
X. Profit / Loss for the period	147.46	420.89	323.49	1377.58	1299.23
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	147.46	420.89	323.49	1377.58	1299.23
XIII. Paid Up Equity Share Capital	8400.00	8400.00	8400.00	8400.00	8400.00
XIV. Face Value Per Share	1.00	1.00	1.00	1.00	1.00
XV. Earnings per equity share (for continuing operations)					
Basic	0.04	0.05	0.04	0.16	0.15
Diluted	0.04	0.05	0.04	0.16	0.15

1. The Audited Standalone financial results for the 4th quarter & year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2026. The Statutory Auditors have expressed an unmodified audit opinion. 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 Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).

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

for CROPSTER AGRO LIMITED



J. A. Patel

JAIVIKKUMAR PATEL

Managing Director

DIN: 10981461

Date: 30/05/2026
Place: Ahmedabad

CROPSTER AGRO LIMITED
CIN: L46209GJ1985PLC147523
STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. in Lacs except EPS)

Particulars	As at 31st March 2026	As at 31st March 2025
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	3.12	3.60
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	-	-
iv Others (to be specified)	1,246.22	1.82
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	0.47
Total Non-current assets	1,249.34	5.89
2 Current assets		
a Inventories	192.22	340.75
b Financial Assets		
i Trade receivables	13,756.87	5,845.72
ii Cash and cash equivalents	18.01	183.67
ii Investments	1.82	-
iii Loans	-	1,860.72
c Other current assets	183.32	2,935.10
Total Current assets	14,152.24	11,165.96
Total Assets	15,401.58	11,171.85
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	8,400.00	8,400.00
b Other Equity	3,770.58	2,392.99
Total Equity	12,170.58	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	-	-
Total Non-Current Liabilities	-	45.00
b Current liabilities		
i Financial Liabilities		
a Borrowings	-	-
b Trade payables	3,105.98	280.77
c Other financial liabilities	-	-
ii Other current liabilities	49.33	8.91
iii Short Term Provision	75.69	44.18
iv Current Tax Liabilities (Net)	-	-
Total Current Liabilities	3,231.00	333.86
Total Liabilities	3,231.00	378.86
TOTAL EQUITY AND LIABILITIES	15,401.58	11,171.85

0.00

for CROPSTER AGRO LIMITED

J. A. Patel

JAIVIKKUMAR PATEL
Managing Director
DIN: 10981461

Date: 30/05/2026
Place: Ahmedabad



CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

Standalone Cash Flow Statement for the year ended 31 March 2026

(Rs. in Lacs except EPS)

Particulars	As at 31 March 2026	As at 31 March 2025
Cash flows from Operating Activities		
Profit before tax for the Year	1,431.95	1,341.73
Adjustments to reconcile net profit to net cash provided by operating		
Depreciation and Amortization	0.48	0.48
Interest On Dividend	-	(32.98)
Interest Income	-	0.27
Operating profit / (loss) before working capital changes	1,432.43	1,309.50
Movements in Working Capital:		
(Increase)/decrease in trade receivables	(7,911.15)	(2,679.26)
(Increase)/decrease in other current assets	2,751.78	(1,760.11)
(Increase)/decrease in other non current assets	0.47	-
(Increase)/decrease in other Financial assets	(1,244.40)	-
(Increase)/decrease in Inventories	148.53	432.09
(Increase)/Decrease in Loans	1,860.72	(659.51)
Increase/(decrease) in Other current liabilities	40.42	-
Increase/(decrease) in Other finance liabilities	-	-
Increase/(decrease) in Trade Payables	2,825.22	(115.15)
Increase/(decrease) in Provisions	31.51	(103.74)
Net Cash Generated From/ (Used in) operations	(64.47)	(3,576.18)
Tax paid (net of refunds)	(54.37)	45.99
Net Cash From/(Used in) Operating Activities (A)	(118.84)	(3,622.17)
Cash Flows from Investing Activities		
Addition in Fixed Assets	-	-
Interest On Dividend	-	32.98
Investment	-1.82	-
Net cash from/(Used in) Investing Activities (B)	-1.82	32.98
Cash flows from Financing Activities		
Increase/(decrease) in Equity	-	3,539.00
Interest Paid	-	(0.27)
Proceeds From Security Premium	-	100.00
Proceeds / (Repayment) of loans and advances	-	(1.82)
Borrowings	-45.00	44.40
Net cash from/(Used in) Financing Activities (C)	-45.00	3,681.31
Increase in Cash and Cash Equivalents during the year (A+B+C)	(165.66)	92.12
Cash and Cash Equivalents at the beginning of the year	183.67	21.64
Cash and Cash Equivalents at the end of the year	18.01	113.76
	0.00	

Note:

- (a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian
(b) Changes in liability arising from financing activities

for **CROPSTER AGRO LIMITED**

J. A. Patel

JAIVIKKUMAR PATEL
Managing Director
DIN: 10981461

Date: 30/05/2026
Place: Ahmedabad



**SARANG SHIVAJIRAO CHAVAN
AND ASSOCIATES**
CHARTERED ACCOUNTANTS

CA SARANG CHAVAN
+91 9974 62 3154
chavansarang1@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE QUARTERLY FINANCIALS RESULTS AND YEAR TO DATE RESULTS OF CROPSTER AGRO LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

**To the Board of Directors of
CROPSTER AGRO LIMITED**

We have audited the accompanying statement of financial results of CROPSTER AGRO LIMITED (the "Company") for the Quarter and year ended 31st March, 2026 (the "Statement") 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 (the "listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- are presented in accordance with the requirements of regulation 33 of the LODR regulations in this regard and
- give a true and fair view in conformity with the recognition and measurement of principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/(loss), other comprehensive income/(expense) and other financial information of the company for the quarter and year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 together with the ethical requirements that are relevant to our audit of the financial statements 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.





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Responsibilities of Management and Board of Directors for the Financial Results

The Statement has been prepared on the basis of the annual/quarterly financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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





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Auditor's Responsibilities for the Audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 financial results.

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

Identify and assess the risks of material misstatement of the 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 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

Conclude on the appropriateness of the Management and 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 to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion.

Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.





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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and 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

The accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

FOR
SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 159649W


CA SARANG CHAVAN
(PROPRIETOR)
M.NO.142576
UDIN: 26142576KWANPI7294
Date: 30/05/2026
Place: Ahmedabad



CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

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Date: 30th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir/ Ma'am,

Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for the Quarter and Year ended on 31st March, 2026

We hereby declared that the Statutory Auditor of the Company, M/s. Sarang Shivajirao Chavan and Associates, Chartered Accountants has issued Audit Report with Unmodified Opinion on Audited Financial Result of the Company for the Quarter and Year ended as on 31st March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

For, Cropster Agro Limited

J. A Patel

Jaivikkumar Patel
Managing Director
DIN: 10981461



CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

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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):

- There were no Related Party Transactions during the Quarter ended on 31st March, 2026.

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):

- We further confirm that the Audit Report issued by the statutory auditors on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026 is with unmodified opinion.