

CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

Registered Office: B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway,
Jivraj Park, Ahmedabad, Gujarat, India – 380 051

Corporate Office: B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway,
Jivraj Park, Ahmedabad, Gujarat, India – 380 051

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

Website: www.planterspolysacks.com

Date: 31st October, 2026

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

Dear Sir / Madam,

**Sub: Integrated Filing (Finance) for the Quarter and Half Year ended on
30th September, 2026**

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 enclosed herewith the Integrated Filing (Finance) for the Quarter and Half Year ended on 30th September, 2026.

Kindly take the same on your record and oblige us.

Thanking You.

For, Cropster Agro Limited

NAYAK

VIJAYKUMAR

KALABHAI

Vijaykumar Nayak

Managing Director

DIN: 11839733

Digitally signed by NAYAK VIJAYKUMAR
KALABHAI
DN: c=IN, ou=Personal, title=454,
2.5.4.20=90048880c2e5617841779c5d5345,
bc34736ff252eddf5d27a535c89425b0,
postalCode=380007, st=Gujarat,
serialNumber=404edc5d5486eac1d785ab499
40c9baeca2642b46c2018c80229298310b535
75, cn=NAYAK VIJAYKUMAR KALABHAI
Date: 2026.10.31 18:52:27 +05'30'

CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-9-2026

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			For Half Year Ended		Year Ended
		30-9-26 (Unaudited)	30-6-26 (Unaudited)	30-9-25 (Unaudited)	30-9-26 (Unaudited)	30-9-25 (Unaudited)	31-3-26 (Audited)
1	Income						
	Revenue from operations						
	a) Total Income from Operations (net)	829.34	5458.99	5248.56	6288.33	10350.08	17,524.30
	b) Other income	14.54	0.00	3.70	14.54	6.08	7.13
	Total Income (a+b)	843.88	5458.99	5252.26	6302.87	10356.16	17531.44
2	Expenses						
	a) Purchase of Stock-in-Trade	1515.60	4722.20	4822.17	6237.80	9503.89	15,934.52
	b) Changes in Inventories of Finished Goods, Stock-in-Trade and work-in-progress	-1026.27	192.22	0.00	(834.05)	-	148.53
	c) Employee Benefit expenses	0.325	1.41	0.93	1.74	2.19	4.46
	d) Finance Costs	0	0.08	0.00	0.08	0.00	0.48
	e) Depreciation and amortization expenses	0	0.00	0.24	0.00	0.24	0.00
	f) Other Expenses	4.75	9.52	0.82	14.27	9.19	11.50
	Total Expenses (a+b+c+d+e+f)	494.40	4925.43	4824.16	5419.83	9515.51	16099.49
3	Profit before Tax (1-2)	349.48	533.56	428.10	883.04	840.65	1431.95
4	Tax Expenses						
	(i) Current Tax	0.00	0.00	16.25	0.00	31.42	54.37
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Short excess provision	0.00	0.00	0.00	0.00	-	0.00
	(iv) MAT Credit	0.00	0.00	0.00	0.00	-	0.00
	Total Tax (i+ii)	0.00	0.00	0.00	0.00	31.42	54.37
5	Profit for the period (3-4)	349.48	533.56	411.85	883.04	809.23	1,377.58
6	Other Comprehensive Income						0.00
7	Total comprehensive income for the period (5+6) (Comprising Profit/(Loss) and other Comprehensive income for the period)	349.48	533.56	411.85	883.04	809.23	1,377.58
8	Paid-up Equity share Capital -Face Value of ₹ 1 each	8400.00	8400.00	8400.00	8400.00	8400.00	8400.00
9	Earning per equity share (EPS) in ₹ (not Annualised)						
	(A) Basic	0.04	0.06	0.05	0.11	0.10	0.16
	(B) Diluted	0.04	0.06	0.05	0.11	0.10	0.16

See notes accompanying to the Financial statements

Notes:

- The aforesaid unaudited financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 31-10-2026.
- The Statutory Auditors of the Company have carried out a 'Limited Review' of the above results as per regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- The figures for the Quarter / Year ended 30th September, 2026 are in compliance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs.
- The Financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial reporting, notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with Ind As.
- The Company has only one reportable primary Agro food business segment as per IND AS 108.
- Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.

For and on behalf of the board of directors of
Cropster Agro Limited

CROPSTER AGRO LIMITED

Director/Authorised Signatory
Vijay Kumar Nayak
Managing Director

DIN:11839733

Place: Ahmedabad
Date: 31/10/2026

CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

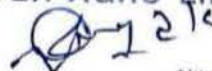
Registered Office : B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway, Jivraj Park, Ahmedabad, Gujarat, India - 380 051

Balance Sheet as at 30th September, 2026

Sr. N Particulars	(All amount in Rs. Lakhs unless otherwise stated)		
	Note No.	As at 30-09-2026	As at 30-09-2025
ASSETS			
I Non Current Assets			
(a) Property plant and equipment	2	3.11	3.36
(b) Financial Assets			
(i) Other financial assets	3	0.68	-
(ii) Investments		882.23	40.76
(c) Deferred Tax Assets (net)	4	-	-
(d) Other Non-Current Assets	5	0.00	103.24
Total Non-current assets (I)		886.02	147.37
II Current Assets			
(a) Inventories	6	1026.27	340.75
(b) Financial Assets			
(i) Trade receivables	7	12510.79	5,852.04
(ii) Cash & Cash Equivalent	8	13.74	349.45
(iii) Loans		0.00	1,671.62
(c) Short term loans and advances	9	37.820	-
(d) Other current assets	10	279.95	3,454.15
Total Current Assets (II)		13,868.58	11,668.01
Total Assets (I+II)		14,754.59	11,815.37
EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	11	8400.00	8,400.00
(b) Other Equity	12	4653.61	3,202.24
		13,053.61	11,602.24
Liabilities			
II Non current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	-	-
(ii) Other Non Current Liabilities		-	89.49
Total non current liabilities (II)		-	89.49
III Current liabilities			
(a) Trade payables	14		
(a) total outstanding dues of micro enterprises and small enterprises; and			
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		191.99	23.63
(b) Other current liabilities	15	1506.78	6.94
(c) Short-term provisions	16	2.23	93.07
Total current liabilities (III)		1,700.99	123.64
Total Equity and Liabilities (I) + (II) + (III)		14,754.59	11,815.37

For and on behalf of the board of directors of
Cropster Agro Limited

CROPSTER AGRO LIMITED



Director/Authorised Signatory

Vijaykumar Nayak
Director

DIN: 11839733

Place: Ahmedabad
Date: 31/10/2026

CROPSTER AGRO LIMITED
CIN: 146209GJ1985PLC147523
Registered Office : B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway, Jivraj Park, Ahmedabad, Gujarat, India
Cash flow statement for the Half Year ended on 30th September, 2026

(All amount in Rs. Lakhs unless otherwise stated)		
PARTICULARS	Ended 30-09-2026	Half Year Ended 30-09-2025
A :- Cash Flow from Operating Activities		
Net profit before taxation:	883.04	840.65
Adjustment for :		
Depreciation and amortization		0.24
Sundry balances written back (net)/ off		
Loss on sale of PPE		
Interest income & Dividend	(14.54)	-
Provision for doubtful debts		
Operating profit before working capital changes	868.50	840.89
Adjustment for change in working capital:		
(decrease)/ Increase in other Current liabilities	1,499.81	(1.97)
(decrease)/ Increase in other non Current liabilities	(89.49)	89.49
(decrease)/ Increase in other finance liabilities	-	-
(decrease)/ Increase in provisions.	-	48.89
(decrease)/ Increase in Trade payables	168.36	(257.14)
(decrease)/ Increase in Short Term Provisions	(90.85)	-
Decrease/ (Increase) in loans	1,671.62	190.92
(Increase)/ Decrease in other non current assets	103.24	(102.77)
(Increase)/ Decrease in other financial assets	(0.68)	-
(Increase)/ Decrease in inventories	(685.52)	-
(Increase)/ Decrease in other current assets	3,174.20	(519.03)
(Increase)/ Decrease in Short Term Loans and advances	(37.82)	-
(Increase)/ Decrease in trade receivables	(6,090.42)	(6.32)
	-	-
Cash Generated from operations	490.97	282.96
Direct taxes paid	0	(31.42)
Net cash from operating activities (A)	490.97	251.54
B :- Cash flow from investing activities		
(Increase)/ Decrease in fixed assets	0.25	-
(Increase)/ Decrease in Investments	(841.47)	(40.76)
Proceeds from sale of fixed assets	0	-
Interest income & Dividend	14.54	0.00
Net cash used in investing activities (B)	(826.68)	(40.76)
C:- Cash flow from financing activities		
(Net Repayment) / Proceeds from issue of equity share	-	-
(Net Repayment) / Proceeds from Securities Premium	-	-
(Net Repayment) / Proceeds of loans and advances	-	-15
(Net Repayment) / Proceeds from Long term borrowing	-	-
Net cash used in financing activities (C)	-	(45.00)
Net increase/(Decrease) in cash and cash equivalents (A+B+C)	(335.70)	165.78
Cash and cash equivalents at the beginning of the year	349.45	183.67
Cash and cash equivalents at the end of the year	13.74	349.45

Notes :

Cash and cash equivalents included in the Cash flow statement comprises:

	As at 30-09-2026	As at 30-09-2025
Cash on hand	13.61	2.28
Bank balance with scheduled bank	0.13	347.17
	13.74	349.45

The above Cash flow statement has been prepared under the indirect method set out in AS-3 Companies (Accounting Standard) Rules, 2006.

Place: Ahmedabad
Date: 31/10/2026

For and on behalf of the board of directors
Cropster Agro Limited
CROPSTER AGRO LIMITED

Vijay Kumar Navak
Managing Director
Director/Authorised Signatory

LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY AND HALF YEARLY FINANCIALS 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 accompanying statement of unaudited financial results of **CROPSTER AGRO LIMITED** (the "Company") for the Quarter and half year ended **30th September, 2026** (the "Statement") on Standalone basis 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").

- 1) We have reviewed the accompanying statement of unaudited financial results of **CROPSTER AGRO LIMITED** (the "Company") for the Quarter and Half year ended September 30, 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").
- 2) Company's Board of Directors 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 principles laid down 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 thereunder and other accounting principles generally accepted in india .





**SARANG SHIVAJIRAO CHAVAN
AND ASSOCIATES**
CHARTERED ACCOUNTANTS

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

- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information 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 statement is free of material misstatement. A review of the Interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.
- 4) The information and data contained in this report are based solely on the documents, explanations, and representations provided by the management of the entity. We have not independently verified the correctness or completeness of such information and records, and our verification has been limited to the extent of information made available to us during the course of our review.

Other Matters

We have carried out the limited review of the financial results of the Company for the quarter ended September 30, 2026. There is no other qualification in these regards on these financial results.

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


CA SARANG CHAVAN
(PROPRIETOR)
M.NO.142576
UDIN: 26142576DFJVKH6870
Date: 31/10/2026
Place: Ahmedabad



CROPSTER AGRO LIMITED

CIN: L46209GJ1985PLC147523

Registered Office: B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway,
Jivraj Park, Ahmedabad, Gujarat, India – 380 051

Corporate Office: B/2, 207, West Gate Business Bay, Opp. Andaj Party Plot, SG Highway,
Jivraj Park, Ahmedabad, Gujarat, India – 380 051

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

Website: www.planterspolysacks.com

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