CITY CROPS AGRO LIMITED

CIN: U51200GJ2013PLC074296
Regd. Office: 307, Haash Business Centre, Fatehnagar, Nr. Ankoor School, Paldi, Ahmedabad – 380 007 **Contact No**: +91 9714924000
E-mail: bhagyaagro123@gmail.com **Website:** www.citycropsagrolimited.com

Date: 4th November, 2026

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

Dear Sir / Ma'am,

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

Ref: Security ID: CCAL / Code: 544000

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 Half Year ended on 30th September, 2026.

Kindly take the same on your record and oblige us.

Thanking You.

For, City Crops Agro Limited

CITY CROPS AGRO LIMITED

K.H.Shah

DIRECTOR/AUTHORISED SIGNATORY

Kaupilkumar Shah
Managing Director
DIN: 08937535

KAUPILKUMAR HASMUKHBHAI SHAH

Digitally signed by KAUPILKUMAR HASMUKHBHAI SHAH
DN: c=IN, o=Personal, 2.5.4.20=0cbaed953fef0a96a42ec2540993697c9c4c29dc6db130c63ec339437689067, postalCode=380007, st=Gujarat, serialNumber=e68291bb43301254b5eb3f465b1fd58085cb421ea4dd7225e82ca1f3860f8bf6, cn=KAUPILKUMAR HASMUKHBHAI SHAH
Date: 2026.11.04 18:45:16 +05'30'

A: Unaudited Financial Results

CITY CROPS AGRO LIMITED

(CIN: U51200GJ2013PLC074296)

Regd. Office :-307, Haash Business Centre, Fatehnagar, Nr. Ankoor School, Paldi (Ahmedabad), Ahmedabad, Ahmadabad City, Gujarat, India, 380007

Unaudited Statement of Standalone Financial Result for the half year ended Septemeber 30, 2026

(Amount in Lacs)

	Particulars	Half Year Ended			Year Ended
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
		30-09-26	30-09-25	31-03-26	31-03-26
I	Revenue from Operations	124.02	320.32	1633.62	1,953.94
II	Other Income	15.00	0.00	0.00	0.00
III	**Total Income (I + II)**	**139.02**	**320.32**	**1633.62**	**1953.94**
IV	**Expenses**				
	Cost of Material Consumed	0.00	0.00	0.00	0.00
	Purchases	117.59	189.08	496.96	686.04
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	709.12	933.92	1,643.05
	Employee Benefits Expenses	3.90	2.26	4.13	6.39
	Finance Costs	0.00	0.00	0.00	0.00
	Depreciation and Amortization Expense	0.04	0.04	0.04	0.08
	Other Expenses	3.72	4.78	6.79	11.57
	Total Expense	**125.24**	**905.29**	**1441.84**	**2347.13**
V	**Profit before Exceptional and Extraordinary Items and Tax (III-IV)**	**13.78**	**(584.97)**	**191.78**	**(393.18)**
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	**Profit before Extraordinary Items and Tax (V-VI)**	**13.78**	**(584.97)**	**191.78**	**(393.18)**
VIII	Extraordinary Items	0.00	0.00	0.00	0.00
IX	**Profit Before Tax (VII-VIII)**	**13.78**	**(584.97)**	**191.78**	**(393.18)**
X	**Tax Expense:**				
	(a) Current Tax	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.02	0.02
	(c) MAT Credit Entitlement	0.00	0.00	0.00	0.00
	(d) Income Tax of Previous Year	0.00	0.00	0.00	0.00
	Total Tax Expense	**0.00**	**0.00**	**0.02**	**0.02**
XI	**Profit for the Period from Continuing Operations (IX - X)**	**13.78**	**(584.97)**	**191.76**	**(393.21)**
XII	Profit/(Loss) for the Period from Discontinuing Operations	0.00	0.00	0.00	0.00
XIII	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00
XIV	**Profit/(Loss) from Discontinuing Operations (After Tax) (XII-XIII)**	**0.00**	**0.00**	**0.00**	**0.00**
XV	**Profit for the Period (XI + XIV)**	**13.78**	**(584.97)**	**191.76**	**(393.21)**
XVI	Paid up Share Capital (Face Value Rs. 10/Share)	1631.68	1631.68	1631.68	1631.68
XVII	**Earnings Per Equity Share:**				
	Basic (Rs.) & Diluted (Rs.)	0.08	(3.59)	1.18	(2.41)

Notes:

1. The above Un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 04/11/2026.
2. The previous periods figures have been regrouped whereever necessary.
3. The Statutory auditors of the company have carried out an review and issued "Limited Review Report" of the above result as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4. During the Previous year, Stock-in-Trade of the Company was perishable in nature and as per Decision of the Company's Board, Stock-in-Trade of Perishable nature, (Opening stock) has been destroyed and Nothing can be realised hence such Stock value has been considered to NIL.
5. The Company incurred losses during the previous financial year and has brought-forward losses available for set-off against the taxable income of the current period. Accordingly, no provision for current income tax has been recognised for the period.
6. The Company is mainly engaged in the Agriculture Based Commodities and which is considered as only reportable primary business segment as per Accounting Standard "Segment Reporting" (AS-17). As such, no separate disclosure for Segment Reporting is made.

For and on Behalf of the Board of,
CITY CROPS AGRO LIMITED

CITY CROPS AGRO LIMITED
K.H.Shah
DIRECTOR/AUTHORISED SIGNATORY

Kaupil Shah
(Managing Director)
DIN: 08937535

Place: Ahmedabad
Date : 04/11/2026

CITY CROPS AGRO LIMITED

(CIN: U51200GJ2013PLC074296)

Regd. Office :-307, Haash Business Centre, Fatehnagar, Nr. Ankoor School, Paldi (Ahmedabad), Ahmedabad, Ahmadabad City, Gujarat, India, 380007

Unaudited Statement of Assets & Liabilities as at 30th September, 2026

(Amount in Lacs)

	Particulars	Unaudited AS AT 30.09.2026	Audited AS AT 31.03.2026
I	**Equity & Liabilities**		
	1. Shareholders' funds		
	(a) Share Capital	1,631.68	1,631.68
	(b) Reserves and Surplus	1,158.85	1,145.08
	(c) Money received against share warrants	-	-
	2. Share application money pending allotment	-	-
		2,790.53	**2,776.76**
	3. Non - Current Liabilities		
	(a) Long -Term Borrowings	1.77	2.52
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long - Term Liabilities	-	-
	(d) Long - Term Provisions	-	-
	4. Current Liabilities		
	(a) Short - Term Borrowings	-	-
	(b) Trade Payables	-	-
	Micro and Small Enterprises	-	-
	Other than Micro and Small Enterprises	798.18	658.79
	(c) Other Current Liabilities	44.11	45.41
	(d) Short - Term Provisions	11.81	12.81
		855.87	**719.53**
	Total	**3,646.40**	**3,496.28**
II	**Assets**		
	1. Non - Current Assets		
	(a) Property, Plant & Equipment & Intangible Assets		
	(i) Property, Plant & Eqyupment	0.21	0.25
	(ii) Intangible Assets	-	-
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non - Current Investments	809.00	300.00
	(c) Long - Term Loans and Advances	300.25	300.25
	(d) Other Non - Current Assets	-	-
	(d) Deferred Tax Assets (Net)	0.01	0.02
		1,109.48	**600.52**
	2. Current Assets		
	(a) Inventories	-	-
	(b) Trade Receivables	2,129.63	2,060.03
	(c) Cash and Cash equivalents	6.63	6.18
	(d) Short - Term Loans and Advances	-	809.00
	(e) Other Current Assets	400.66	20.55
		2,536.92	**2,895.76**
	Total	**3,646.40**	**3,496.28**

Place : **Ahmedabad**
Date : **04/11/2026**

For & on behalf of the Board,
CITY CROPS AGRO LIMITED
CITY CROPS AGRO LIMITED
K. H. Shah
DIRECTOR/AUTHORISED SIGNATORY
Kaupil Shah
(Managing Director)
DIN: 08937535

CITY CROPS AGRO LIMITED

(CIN: U51200GJ2013PLC074296)

Regd. Office :307, Haash Business Centre, Fatehnagar, Nr. Ankoor School, Paldi (Ahmedabad), Ahmedabad, Ahmadabad City, Gujarat, India, 380007

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Lacs)

Particulars	Period ended 30th September, 2026		Period ended 30th September, 2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		13.78		(584.97)
Adjustments for :				
Depreciation	0.04		0.04	
		0.04		0.04
Operating Profit before Working Capital change		13.82		(584.92)
Adjustments for :				
Decrease/(Increase) in Receivables	(69.60)		(201.98)	
Decrease/(Increase) in Inventories	-		709.12	
Decrease/(Increase) in Short Term Loans & Advances	809.00		-	
Decrease/(Increase) in Other Current Assets	(380.11)		(0.48)	
Increase/(Decrease) in Payables	139.39		(274.73)	
Increase/(Decrease) in Current Liabilities	(1.30)		304.37	
Increase/(Decrease) in Provisions	(1.00)	496.38	(1.50)	534.80
Cash Generated From Operations		510.20		(50.12)
Income Tax		-		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		510.20		(50.12)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Asset	-		(0.33)	
Non Current Investment	(509.00)		-	
Interest Received	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(509.00)		(0.33)
CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowing	(0.75)		-	
Proceeds from share issued including share application money	-		-	
Long Term Loans & Advances	-		50.00	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(0.75)		50.00
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		0.45		(0.45)
Cash and Cash Equivalents -- Opening Balance		6.18		6.38
Cash and Cash Equivalents -- Closing Balance		6.63		5.93
		0.00		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
CITY CROPS AGRO LIMITED

CITY CROPS AGRO LIMITED

K.H. Shah

DIRECTOR/AUTHORISED SIGNATORY

Kaupil Shah

(Managing Director)

DIN: 08937535

Place : Ahmedabad

Date : 04/11/2026

Limited Review Report

To,
Board of Directors
CITY CROPS AGRO LIMITED
307, Haash Business Centre, Fatehnagar,
Nr. Ankoor School, Paldi Ahmedabad

We have reviewed the accompanying statement of unaudited financial results of **CITY CROPS AGRO LIMITED (Formerly Known as Bhagya Agro Care Private Limited)** (CIN: U51200GJ2013PLC074296) for the half year ended 30th September, 2026 which are included in the accompanying "Statement of Unaudited Financial Result for half year ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

1. The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the AS 25 "Interim Financial Reporting (AS 25), 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. Our responsibility is to issue a report on the statement based on our review.

2. 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", issued by the ICAI. 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 of 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. Accordingly, we do not express an Audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards ('AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

HEAD OFFICE: A/912, 9th Floor, Ratnaakar Nine Square, Opp. ITC Narmada Hotel, Vastrapur, Ahmedabad – 380015, GJ
(o) 079 2754 1783 (m) +91 93777 71182 (e) cavishves@gmail.com / cashridhar@gmail.com

Other Matter

1. The Company has not remitted its income tax liabilities pertaining to the Financial Years 2022-23 ;2023-24 & 2024-25. As per information available from the Income Tax Department on the date of our audit report, the outstanding tax demands aggregate to ₹172.52 (Lakhs). Further, no provision has been made in the financial statements towards the interest liability on outstanding income tax dues.

2. The Management of the Company has advanced an amount of Rs. 300.25 (in lakhs) towards agricultural land development activities out of the proceeds raised through the Initial Public Offer (IPO), pursuant to the listing of the Company on the Stock Exchange (BSE SME) as on 10th October 2023; Such advances continue to remain outstanding as at the Balance Sheet date. However, we have not been provided with adequate supporting documents, agreements, work completion evidences, utilisation details, or balance confirmations from the respective parties substantiating the nature, genuineness, and recoverability of the said advances.

3. The GST registration of the Company has remained inactive for a prolonged period. Consequently, the Company has not filed the applicable GST returns during such period. Further, the Company has neither recognised nor discharged the applicable liability towards Reverse Charge Mechanism (RCM) under GST in the books of account as well as on the GST portal. In absence of adequate records and reconciliations, we are unable to ascertain the impact of the same on the financial statements.

4. During the previous financial year, the Company has written down the value of its opening Stock-in-Trade, being perishable in nature, to NIL value

Date : 04/11/2026
Place : Ahmedabad

For, **V S S B & Associates**
Chartered Accountants.
Firm No. 121356W



(Vishves A. Shah)
Partner
M. No. 109944
UDIN: 26109944TPNQDA4843

CITY CROPS AGRO LIMITED

CIN: U51200GJ2013PLC074296

Regd. Office: 307, Haash Business Centre, Fatehnagar, Nr. Ankoor School, Paldi, Ahmedabad – 380 007 **Contact No**: +91 9714924000

E-mail: bhagyaagro123@gmail.com **Website**: www.citycropsagrolimited.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):

									Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
Sr No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction on (see Note 5)	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counter party with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	City Crops Agro Limited	AA*****2P	Kaupil kumar Shah	CFO and Managing Director	Remuneration	-	0.40	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2			Shital ben Kaupil kumar Shah	Director	Remuneration	-	1.00	0.75	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3			Ish Sadana	Independent Director	Sitting Fees	-	0.25	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
4			Pooja Manish Pandey	Independent Director	Sitting Fees	-	0.15	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

CITY CROPS AGRO LIMITED

K.H.Shah

DIRECTOR/AUTHORISED SIGNATORY