CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876 / GST: 24AAACG7013L1ZS

Date: 06/11/2026

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/s. CASTORA AGRI COMMODITIES LIMITED (Formerly known as M/S. Gopal Iron and Steels Company (Gujarat) Limited) (COMPANY CODE BSE: 531913)

REF: COMPANY CODE BSE: 531913

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 06th November, 2026 has considered and approved the unaudited financial results for the Quarter ended on 30th September, 2026. The said unaudited financial results were accompanied by the Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited financial results for the quarter ended on 30th September, 2026 along with Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

For, CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED)

CASTORA AGRI COMMODITIES LIMITED AHMEDABAD

NIRAV S. Thakkar

MR. NIRAV SHANTILAL THAKKAR
Managing Director
(DIN: 11384483)

CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON & STEELS CO.(GUJARAT) LTD.)
CIN : L46101GJ1994PLC022876

STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

PART - 1 (Rs. In Lakh)

SR. NO.	Particulars	3 Months ended	3 Months ended	Corressponding 3 months ended in previous year	Year to Date figure for current period ended	Year to Date figure for current period ended	Previous year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a) Net Sales / Income from Operations (Excluding Branch Transfer) (Net of Excise Duty)	551.20	978.03	10.05	1,529.23	10.21	21.20
	b) Other Operating Income	-	-	-	-	-	-
	Revenue from operations (net)	**551.20**	**978.03**	**10.05**	**1,529.23**	**10.21**	**21.20**
2	**Other Income**	-	-	-	-	-	-
3	**Total Revenue (1+2)**	**551.20**	**978.03**	**10.05**	**1,529.23**	**10.21**	**21.20**
4	**Expenses**						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchase of Traded Goods	592.88	1,215.50	-	1,808.38	0.16	0.15
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	(73.57)	(252.88)	-	(326.45)	-	-
	d. Employee benefits expense	0.45	0.45	0.45	0.90	0.90	1.80
	e. Finance Costs	-	-	-	-	-	4.94
	f. Depreciation and Amortisation expense	-	-	-	-	-	0.13
	g. Other Expenses	5.25	2.84	2.43	8.09	6.80	17.97
	Total Expenses	**525.01**	**965.91**	**2.88**	**1,490.92**	**7.86**	**24.99**
5	**Profit from Operations before exceptional and Extraordinary items and Tax (3 - 4)**	**26.19**	**12.12**	**7.17**	**38.31**	**2.35**	**(3.79)**
6	Exceptional Items - Expenditure / (Income)	-	-	-	-	-	-
7	**Profit from ordinary activities before Extraordinary items and Tax (5 - 6)**	**26.19**	**12.12**	**7.17**	**38.31**	**2.35**	**(3.79)**
8	Extraordinary Items	-	-	-	-	-	-
9	**Profit from Ordinary Activities before tax (7 - 8)**	**26.19**	**12.12**	**7.17**	**38.31**	**2.35**	**(3.79)**
10	**Tax Expense (Net Of Mat Credit Entitalment)**						
	(i) Current Tax	6.77	-	-	6.77	-	-
	(II) Deferred Tax	-	-	-	-	-	-
11	**Net Profit (Loss) from continuing operations(after tax) (9-10)**	**19.41**	**12.12**	**7.17**	**31.53**	**2.35**	**(3.79)**
12	**Profit (Loss) from discontinuing operations**	-	-	-	-	-	-
13	**Tax Expense of discontinuing operations**	-	-	-	-	-	-
14	**Profit (Loss) from discontinuing operations(after tax) (12-13)**	-	-	-	-	-	-
15	**Profit (Loss) for the period (11+14)**	**19.41**	**12.12**	**7.17**	**31.53**	**2.35**	**(3.79)**
16	Other Comprehensive Income (OCI)	-	-	-	-	-	-
17	**Total Comprehensive Income**	**19.41**	**12.12**	**7.17**	**31.53**	**2.35**	**(3.79)**
18	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	491.71	491.71	491.71	491.71	438.71	491.71
19	**Other Equity**						(406.71)
20	Earning Per Equity Share:						
	(a) Basic	0.39	0.25	0.15	0.64	0.05	(0.08)
	(b) Diluted	0.39	0.25	0.15	0.64	0.05	(0.08)

Notes:

1. Profit /loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
2. The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 06-11-2026.
3. This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 -IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015.
4. As per the Income Tax Department portal, there are pending tax demands amounting to 78.46 lakhs pertaining to various Assessment Years, namely AY 2006-07, 2008-09, 2009-10, 2010-11, 2011-12, and 2018-19. The Company is currently in the process of reconciling these demands with its records and intends to initiate necessary steps for their deletion. The management believes that these demands have been reflected due to non-giving of appeal effects or pending rectification proceedings by the Assessing Officer. Accordingly, the said demands have been disclosed as contingent liabilities in the financial statements.
5. The Company has pending income tax litigations amounting to 838.30 lakhs before the Hon'ble Supreme Court for the Assessment Years 1996-97 and 1997-98. This amount comprises the principal tax demand, accrued interest up to date, and applicable penalties. Based on the advice of legal counsel and the merits of the case, the management is confident of a favorable outcome in these matters. Accordingly, no provision has been made in the books of account, and the said amount has been disclosed as a contingent liability.
6. As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has only one reportable segment i.e. Trading of Agricultural Commodities. Hence, seprate disclosure for segment reporting is not applicable to the company.

Date : 06.11.2026
Place : Ahmedabad

For,CASTORA AGRO COMMODITIES LIMITED

CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON & STEELS CO.(GUJARAT) LTD.)
CIN : L46101GJ1994PLC022876

UNAUDITED STATEMENT OF ASSETS & LIABILITES AS AT 30TH SEPTEMBER 2026

(Rs. In Lacs)

	Particulars	As at Septmber 30,2026	As at March 31,2026
		UNAUDITED	AUDITED
II.	**ASSETS**		
	Non-Current Assets		
1	(a) Fixed Assets		
	(i) Tangible Assets	22.92	22.92
	(ii) Intangible Assets	-	-
	(iii) Capital Work-In-Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non-Current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-Term Loans and Advances	40.00	40.80
	(e) Other Non-Current Assets	-	-
	Total Non Current Assets	**62.92**	**63.72**
2	**Current Assets**		
	(a) Current Investments	-	-
	(b) Inventories	326.45	-
	(c) Trade Receivables	1,725.07	148.95
	(d) Cash and Cash Equivalents	0.22	1.96
	(e) Short-Term Loans and Advances	-	59.13
	(f) Other Current Assets	73.67	0.48
	Total Current Assets	**2,125.41**	**210.51**
	TOTAL > > > > >	**2,188.33**	**274.24**
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders Funds**		
	(a) Share Capital	491.71	491.71
	(b) Reserves and Surplus	(375.18)	(406.71)
	(c) Money Received Against Share Warrents	-	-
	Total Shareholders Funds	**116.53**	**85.00**
3	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	5.86	5.86
	(c) Other Long Term Liabilities	-	-
	(d) Long-Term Provisions	-	-
	Total Non Current Liabilites	**5.86**	**5.86**
4	**Current Liabilities**		
	(a) Short-Term Borrowings	122.78	72.78
	(b) Trade Payables		
	i) Total Outstanding dues of micro enterprise and small	-	-
	ii) Total Outstanding dues of creditors other than micro	1,910.77	97.74
	(c) Other Current Liabilities	25.26	7.46
	(d) Short-Term Provisions	7.13	5.39
	Total Current Liabilities	**2,065.94**	**183.38**
	TOTAL > > > > >	**2,188.33**	**274.24**

For, Castora Agri Commodities Limited

PLACE : AHMEDABAD
DATE : 06.11.2026

CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON & STEELS CO.(GUJARAT) LTD.)
CIN : L46101GJ1994PLC022876

UNAUDITED CASHFLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30,2026

(Rs. In Lacs)

	Half Year Ended September 30, 2026	Year Ended 31st March,2026
Cash flows from operating activities		
Profit before taxation	38.31	(3.80)
Adjustments for:		
Depreciation	-	0.13
Other Income	-	-
Deferred tax Liability	-	-
Interest expense	-	4.94
Profit / (Loss) on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(1,576.12)	(4.53)
(Increase) / Decrease in inventories	(326.45)	-
(Increase) / Decrease in Short Term Loan & Advance	59.13	-
(Increase) / Decrease in Other Current Assets	(73.20)	(0.02)
Increase / (Decrease) in Trade payables	1,813.03	(13.87)
Increase / (Decrease) in Short term Provisions	1.74	(0.84)
Increase / (Decrease) in Other Current Liabilities	17.80	2.82
Cash generated from operations	(45.76)	(15.17)
Interest paid	-	(4.94)
Income taxes paid	(6.77)	-
Dividends paid	-	-
Net cash from operating activities	(52.54)	(20.11)
Cash flows from investing activities		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	-	-
Proceeds from sale of equipment	-	-
Proceeds from sale of portfolio investments	-	-
Increase/(Decrease) in Long Term Non Current Liabilites		-
Other Income	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities		
Proceeds from issue of share capital		-
Proceeds from long-term borrowings	0.80	-
Proceeds from Short-term borrowings	50.00	20.05
Receipt of Share Application Money	-	-
Share Capital Issue With Security Premium		-
Net cash used in financing activities	50.80	20.05
Net increase in cash and cash equivalents	**(1.74)**	**(0.06)**
Cash and cash equivalents at beginning of period	**1.96**	**2.01**
Cash and cash equivalents at end of period	**0.22**	**1.96**

For, Castora Agri Commodities Limited
DATE : 06.11.2026

INDEPENDENT AUDITOR'S REVIEW REPORT

ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30 SEPTEMBER 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,

The Board of Directors

Castora Agri Commodities Limited

(Formerly known as Gopal Iron & Steels Co. (Guj) Ltd.)

Ahmedabad

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Castora Agri Commodities Limited** (formerly known as Gopal Iron & Steels Co. (Guj) Ltd.) (the "Company") for the quarter ended 30 September 2026 and the year-to-date period from 1 April 2026 to 30 September 2026 (the "Statement"), 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. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement 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, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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 consists primarily of making inquiries 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 the Standards on Auditing and consequently does not enable us to obtain

Krutesh Patel & Associates ★ FRN: 100865W M. : 047 ★ CA Krutesh Patel

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.

4. **Conclusion**

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter**

We draw attention to the following matters disclosed in the accompanying Statement:

(a) Material Uncertainty Relating to Going Concern

We draw attention to the relevant note to the Statement regarding the preparation of the financial results on a going-concern basis, notwithstanding the recurring operational losses incurred by the Company, the disposal of its plant, machinery and other major operating fixed assets, and the discontinuation of its operations.

These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The appropriateness of the going-concern basis is dependent upon the ability of the Company to implement its future business plans, arrange necessary financial resources and discharge its liabilities as and when they fall due, as described in the relevant note to the Statement.

(b) Pending Income-Tax Demands

We draw attention to Notes 4 and 5 to the Statement, which disclose pending income-tax demands aggregating to ₹1,053.56 lakhs, including interest as reflected on the Income Tax portal as at 6 November 2026. These demands include ₹961.01 lakhs in respect of a matter pending before the Hon'ble Supreme Court of India.

Based on its assessment of the merits of the cases and the legal advice obtained, the Management has classified these demands as contingent liabilities. Accordingly, no provision has been recognised in the Statement.

Krutesh Patel & Associates ★ FRN: 100865W M. : 0047 ★ CA Krutesh Patel

The ultimate outcome of these proceedings is presently uncertain. An adverse determination may have a material impact on the financial position and liquidity of the Company and may further affect its ability to continue as a going concern.

Our conclusion is not modified in respect of the above matters.

For Krutesh Patel & Associates

Chartered Accountants

Firm Registration No.: 100865W

Krutesh Patel

Partner

Membership No.: 140047

Place: Ahmedabad

Date: 6 November 2026

UDIN: 26140047JFJXCG5287

26140047JFJXCG5287

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876 / GST: 24AAACG7013L1ZS

Date: 06.11.2026

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

SUBJECT: NON-APPLICABILITY DISCLOSURE OF RELATED PARTY TRANSACTION UNDER REGULATION 23(9) OF SEBI (LISTING OBLIGATION & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Ref.: CASTORA AGRI COMMODITIES LIMITED (BSE Scrip Code: 531913)

Dear Sir,

Pursuant to Regulation 15(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, compliance of Regulation - 17 to 27, Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V, shall not apply to the listed Companies having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year as given below :

Particular	Amount
Net worth of the Company	85,00,000/-
Paid up equity share capital of the Company	4,91,71,000 /-

Further, this is to inform you that the paid-up equity Share capital of the Company and net worth of the Company for the half year ended as 31st March, 2026 **does not exceed the stipulated criteria** of rupees ten crore and rupees twenty-five crore respectively. Hence, Regulation - 17 to 27 and Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V **shall not apply to the Company and the Company is exempt** from filing **Regulation 23(9) Disclosure of Related Party Transaction on consolidated basis** to BSE under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876 / GST: 24AAACG7013L1ZS

You are requested to take the same on your record.

Thanking You,

Yours faithfully,

For, CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED)

CASTORA AGRI COMMODITIES LIMITED AHMEDABAD

MR. NIRAV SHANTILAL THAKKAR
Managing Director
(DIN: 11384483)