

CROPSTER AGRO LIMITED

(Previously known as Planters Polysacks Limited)

Registered Office: B 2 207 West Gate Business Bay, Opp Andaj Party Plot,
Bodakdev, Ahmedabad, Gujarat-380054, India

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

Website: www.planterspolysacks.com

CIN: L46209GJ1985PLC147523

Date: 26/05/2025

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip ID: CROPSTER
Scrip Code: 523105

Subject: Outcome of Board Meeting held on Monday, May 26, 2025, pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 read with of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Monday, May 26, 2025, had inter alia taken on record / approved the following:

1. Consideration and adoption of the audited Financial Statements for the quarter and year ended on 31st March, 2025 and Audit Report thereon.

The Board meeting commenced at 06:00 p.m. and concluded at 06:30 p.m.

You are requested to take the same on your record.

For, Cropster Agro Limited
(Previously known as Planter's Polysacks Limited)

Jignesh Patel



Jignesh Kumar Patel
Managing Director
DIN: 05257911



INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

To
The Board of Directors,
CROPSTER AGRO LIMITED

Report on the Audit of the Financial Results We have audited the accompanying statement of quarterly and year to date financial results of Cropster Agro Limited ("the Company") for the quarter and Year ended March 31, 2025, and the year-to-date results for the period from 1st April 2024 to 31st March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025, as well as the year to date results for the period from 01 April 2024 to 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Std. 34 'Interim Financial Reporting' prescribed under Sec 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing regulations.

This responsibilities also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding or the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 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. Auditor's Responsibilities for the Audit of the Financial Results.

Auditor's Responsibilities for the Audit of the 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 SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgement 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 the override of internal control.

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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
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mumbai@cajsingh.com

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 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

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 to 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:

1. The annual financial result dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 26, 2025.

2. The statement includes the result for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of full financial year and the year to date figures up to third quarter of the current financial year which were subjected to limited review. Our report on the statement is not modified in respect of this matter.

Our conclusion is not modified with respect to this matter.

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mumbai@cajsingh.com

For,
M/S J. Singh & Associates
Chartered Accountants
FRN: 110266W

Amit J Joshi
Partner
M No. 120022



Date: 26.05.2025
Place: Ahmedabad
UDIN: 25120022BMIJZL5170



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2025

(Rs. in Lacs except EPS)

Particulars	Quarter ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
I. Income					
Revenue from Operations	5,569.26	5,059.61	2,745.29	19,429.92	6,071.24
Other Income	-	36.67	7.11	55.16	7.11
Total Income	5,569.26	5,096.28	2,752.40	19,485.08	6,078.35
II. Expenses					
Cost of Materials Consumed/Service Availed	5,137.43	4,817.84	2,927.81	17,534.41	5,621.10
Purchase of stock in trade/ Cost of Service availed	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	-145.28	-772.83	432.08	-772.83
Employee Benefits Expense	0.81	1.95	2.02	6.16	6.00
Finance costs	-	-	-	0.05	-
Depreciation, Amortisation and Depletion Expenses	0.12	0.12	0.31	0.48	1.24
Other Expenses	64.91	70.43	77.68	170.17	114.66
Total Expenses	5,203.27	4,745.06	2,234.97	18,143.35	4,970.17
III. Profit / (Loss) before exceptional items and tax	365.99	351.22	517.43	1,341.73	1,108.18
IV. Exceptional item	-	-	-	-	-
V. Profit before Tax	365.99	351.22	517.43	1,341.73	1,108.18
VI. Tax Expense	42.50	9.74	-	42.50	-
- Current Tax	42.50	9.74	-	42.50	-
- Short / (Excess) provision of Previous Year	-	-	-	-	-
- Deferred Tax	-	-	-	-	-
VII. Profit for the Period	323.49	341.48	517.43	1,299.23	1,108.18
Other comprehensive income (after tax)	-	-	-	-	-
Total Comprehensive Income for the Period	323.49	341.48	517.43	1,299.23	1,108.18
Paid up Equity Share Capital (Face Value Rs. 1/- Each)	8,400.000	8,400.000	2,500.000	8,400.000	2,500.000
Other Equity	-	-	-	-	-
Earnings per Equity Share (Face Value Rs. 1) (Not annualised)					
(a) Basic	0.04	0.04	2.07	0.15	4.43
(b) Diluted	0.04	0.04	2.07	0.15	4.43

Notes

- The Audited financial results for the 4th quarter & year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26th May, 2025. 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.
- 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.
- The Board of Directors of the Company have not recommended dividend for the financial year 2024-25.
- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- The Figures have been regrouped and/or reclassified wherever necessary.

FOR, CROPSTER AGRO LIMITED



Jignesh Patel

Jignesh Kumar Patel
Managing Director
DIN: 05257911

Place : Ahmedabad
Date : 26/05/2025

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STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 31st March 2025	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	3.60	3.34
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	1.82	-
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	0.47	0.47
Total Non-current assets	5.89	3.81
2 Current assets		
a Inventories	340.75	772.83
b Financial Assets		
i Trade receivables	5,845.72	3,261.96
ii Cash and cash equivalents	183.67	21.64
iii Loans	1,860.72	1,198.67
c Other current assets	2,935.10	1,020.46
Total Current assets	11,165.96	6,275.56
Total Assets	11,171.85	6,279.37
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	8,400.00	2,500.00
b Other Equity	2,392.99	3,398.95
Total Equity	10,792.99	5,898.95
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	45.00	0.60
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	45.00	0.60
b Current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
b. Trade payables	280.77	377.54
c. Other financial liabilities	-	-
ii Other current liabilities	8.91	2.28
iii Short Term Provisions	44.18	-
iv Current Tax Liabilities (Net)	-	-
Total Current Liabilities	333.86	379.82
Total Liabilities	378.86	380.42
TOTAL EQUITY AND LIABILITIES	11,171.85	6,279.37

FOR, CROPSTER AGRO LIMITED



Jignesh

Place : Ahmedabad
Date : 26/05/2025

Jignesh Kumar Patel
Managing Director
DIN: 05257911

CROPSTER AGRO LIMITED
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Cash Flow Statement for the year ended 31 March 2025

Particulars	As at 31 March 2024	As at 31 March 2024
Cash flows from Operating Activities		
Profit before tax for the Year	1,341.73	1,108.18
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	0.49	1.24
Interest Income	0.27	-
Interest on Dividend	-32.98	-
Operating profit / (loss) before working capital changes	1,309.51	1,109.42
Movements in Working Capital:		
(Increase)/decrease in trade receivables	-2,679.26	-3,261.96
(Increase)/decrease in Loans & Advances	-659.51	-1,018.91
(Increase)/decrease in other current assets	-1,760.11	-1,973.52
(Increase)/decrease in Inventories	432.09	-
Increase/(decrease) in Other current liabilities	-	-0.72
Increase/(decrease) in Trade Payables	-115.15	372.61
Increase/(decrease) in Provisions	-103.74	-
Net Cash Generated From/ (Used in) operations	-3,576.17	-4,773.08
Tax paid (net of refunds)	-45.99	-
Net Cash From/(Used in) Operating Activities	(A) -3,622.16	-4,773.08
Cash Flows from Investing Activities		
Purchase of Fixed Assets	-	-
Interest on Dividend	32.98	-
Net cash from/(Used in) Investing Activities	(B) 32.98	-
Cash flows from Financing Activities		
Interest Paid	-0.27	-
Increase in Capital	3,539.00	4,847.00
Proceeds from security premium	100.00	-
Proceeds/(Repayment) of loans and advances	-1.82	-
Borrowings	44.40	-54.61
Net cash from/(Used in) Financing Activities	(C) 3,681.30	4,792.39
Increase in Cash and Cash Equivalents during the year	(A+B+C) 92.12	19.31
Cash and Cash Equivalents at the beginning of the year	21.64	2.33
Cash and Cash Equivalents at the end of the year	113.76	21.64

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

Jignesh Patel

Jignesh Kumar Patel
Managing Director
DIN: 05257911

Date : 26/05/2025
Place : Ahmedabad