

Date: February 06, 2025

To,
BSE Limited
Department of Corporate Services – CRD,
PJ Towers, Dalal Street, Mumbai 400 001,
Maharashtra, India

Scrip Code: 530077
Scrip ID: PURETROP

Sub: Integrated Filing (Financials) for Quarter and Nine months ended December 31, 2024
Ref.: SEBI Circular No. SEBIHO/CFD/CFD-PoD-2/CIRJP/2024/185 dated December 31, 2024

Dear Sir / Madam,

Pursuant to aforesaid SEBI Circular, we are enclosing herewith Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024 of the Current Financial year 2024-25.

The same is also being made available on the website of the Company at www.freshtrop.com.

We request you to take the above on your record.

Thanking you,

Yours faithfully,

FOR, PURETROP FRUITS LIMITED
(FORMERLY KNOWN AS FRESHTROP FRUITS LIMITED)

Ashok
Vishindas
Motiani

Digitally signed by
Ashok Vishindas
Motiani
Date: 2025.02.06
20:14:51 +05'30'

ASHOK V MOTIANI
(MANAGING DIRECTOR)
DIN: 00124470

Encl: As above.

Annexure-I

Integrated Filing (Financial) for Q3 and 9M ended December 31, 2024

- A. Unaudited Financial Results Standalone for Q3 and 9M ended December 31, 2024 - **Enclosed**
- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. : Not applicable. The Company has not raised funds / utilised any funds raised through public issue, right issue, preferential issue, qualified institutions placement etc. during the quarter ended December 31, 2024.
- C. Disclosure of outstanding default on loans and debt securities: **No default as at December 31,2024**
- D. Disclosure of related party transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter): **Not applicable for Q3 ended December 31, 2024**
- 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 for Q3 ended December 31,2024**

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report
To The Board of Directors of
Puretrop Fruits Limited (Formerly known as Freshtrop Fruits Limited)**

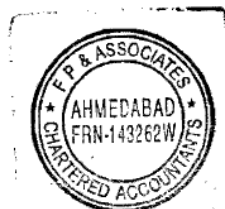
We have reviewed the accompanying statement of unaudited standalone financial results of Puretrop Fruits Limited (Formerly known as Freshtrop Fruits Limited) ("the Company") for the Quarter ended 31st December, 2024 and year to date from April 1, 2024 to December 31, 2024 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the 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. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement 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 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 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.

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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

Place : Ahmedabad
Date : 06.02.2025
UDIN : 25133589BMOEWL2005



**FOR, F P & ASSOCIATES
(FIRM REGN. NO. 143262W)
CHARTERED ACCOUNTANTS**

Feroz S. Shah
**(F. S. SHAH)
PARTNER
Mem. No. 133589**

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2024							(Rs. in Lakhs)
Sr. No.	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
CONTINUED OPERATIONS							
1	Revenue From Operation						
(a)	Revenue From Operations	1,977.69	3,481.07	2,374.02	8,443.97	6,869.80	10,653.01
(b)	Other Income	(1.77)	84.62	84.87	213.48	117.14	276.44
2	Total Income / Revenue (1+2)	1,975.92	3,565.70	2,458.89	8,657.44	6,986.94	10,929.45
3	Expenses						
(a)	Cost of Materials consumed	769.33	940.03	1,171.83	6,673.84	7,125.08	8,277.09
(b)	Purchase of Stock-in-trade	-	-	-	16.49	-	82.43
(c)	Changes in Inventories of finished goods,	958.12	1,688.13	989.13	(685.94)	(2,109.20)	(436.28)
(d)	Employee Benefits Expense	333.72	294.86	299.14	1,003.11	865.85	1,241.10
(e)	Financial Costs	4.96	55.86	12.45	73.80	70.11	77.66
(f)	Depreciation and amortisation Expense	134.87	99.91	115.90	339.84	345.92	467.87
(g)	Other expenses	232.58	639.43	319.48	1,676.69	1,305.39	1,895.75
4	Total Expenses	2,433.57	3,718.24	2,907.93	9,097.83	7,603.16	11,605.62
5	Profit (Loss) before exceptional items	(457.65)	(152.54)	(449.03)	(440.39)	(616.22)	(676.17)
6	Exceptional Items	-	-	-	-	-	-
7	Profit (Loss) before Taxes	(457.65)	(152.54)	(449.03)	(440.39)	(616.22)	(676.17)
8	Tax Expenses						
	Current Tax	(109.83)	(76.49)	10.37	(113.61)	(166.98)	(205.90)
	Deffered Tax	(13.28)	22.84	(29.35)	(4.64)	(33.56)	(34.02)
9	Profit (Loss) for the period from continuing operations	(334.54)	(98.89)	(430.05)	(322.13)	(415.68)	(436.25)
10	Profit (Loss) from discontinued Operations	215.67	(47.77)	6,565.77	2,159.06	8,481.21	8,481.21
11	Tax expense of discontinued Operations	50.24	(11.13)	1,410.39	502.98	2,049.90	2,049.90
12	Profit (Loss) from discontinued Operations	165.43	(36.64)	5,155.39	1,656.09	6,431.31	6,431.31
13	Profit (Loss) for the period	(169.11)	(135.53)	4,725.34	1,333.96	6,015.63	5,995.06
14	Other Comprehensive Income						
(a)	Items that will not be reclassified to profit or loss	(6.49)	(6.49)	(16.30)	(19.48)	(12.28)	(25.98)
(b)	Tax relating to items that will not be reclassified to profit or loss	1.63	1.63	5.59	4.90	3.09	6.54
(c)	Items that will be reclassified to profit or loss	-	-	3.41	-	3.41	3.41
(d)	Tax relating to items that will be reclassified to profit or loss	-	-	(0.86)	-	(0.86)	(0.86)
	Total Comprehensive Income for the period	(4.86)	(4.86)	(8.16)	(14.58)	(6.64)	(16.89)
15	Profit/(Loss) for the period after Comprehensive Income	(173.97)	(140.39)	4,717.18	1,319.38	6,008.99	5,978.17
16	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	796.99	796.99	989.49	796.99	989.49	989.49
17	Earning per Share (EPS)						
	From Continuing Operations						
	Basic and Diluted Rs per share	(4.20)	(1.24)	(4.35)	(4.04)	(4.20)	(4.41)
	From Discontinued Operations						
	Basic and Diluted Rs per share	2.08	(0.46)	52.10	20.78	65.00	65.00
	From Total Operations						
	Basic and Diluted Rs per share	(2.12)	(1.70)	47.76	16.74	60.80	60.59



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NOTES:-

- 1 The above results were reviewed by the audit Committee and were approved and taken on record by the Board of Directors in their meeting held on February 6, 2025
- 2 Revenue From Operations includes Export Incentives.
- 3 The Company had during the quarter ended December 2023, after getting approval from shareholders through e-voting, transferred the Undertaking of its Fresh Fruit Business on slump sale basis as a 'going concern' to Green Agrevolution Private Limited for a lumpsum consideration. In addition to lumpsum consideration, subject to the terms of Business Transfer Agreement and achieving the Agreed Parameter during Year 1 and Year 2, the Purchaser shall, pay the following consideration and amounts to the Seller :
 - a) 15% of the Net Revenue generated during Year 1 and 2 only from the export of grapes ; and
 - b) 10% of the Net Revenue generated during Year 1 and 2 only from the export of pomegranate arils ; and
 - c) such percentage of Net Revenue, as may be mutually agreed between the Seller and the Purchaser (in writing), generated during Year 1 and Year 2 only from the sale of any other crops (other than grapes and pomegranate arils) including fresh pomegranates. Accordingly, profit from discontinued operation consists of actual received in Quarter 2 for revenue for revenue to be generated during Year 1 as per terms of Business Transfer Agreement.
- 4 Previous Year's figures have been regrouped, reclassified wherever considered necessary.

Date : 6th February 2025
Place : Ahmedabad



For Puretrop Fruits Limited


Ashok Motiani
Managing Director
DIN - 00124470