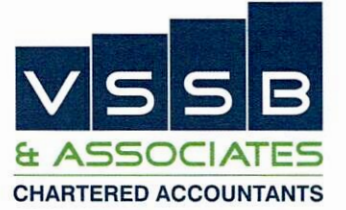




Limited Review Report



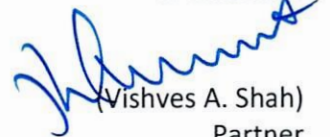
To,
Board of Directors
CITY CROPS AGRO LIMITED
A-703, Privilon,
B/H Iscon Temple, Ambli-Bopal Road,
S.G Highway,
Ahmedabad - 380054.

1. 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, 2024 which are included in the accompanying "Statement of Unaudited Financial Result for half year ended September 30, 2024" 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").
2. 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.
3. 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.
4. 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.

Date : 14/11/2024
Place : Ahmedabad

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




Vishves A. Shah)
Partner

M. No. 109944

UDIN: 24109944BKADGZ7335

		CITY CROPS AGRO LIMITED Formerly Known as Bhagya Agro Care Private Limited (CIN: U51200GJ2013PLC074296) Regd. Office :-A-703, Privilon, B/H Iscon Temple, Ambli-Bopal Road, S.G Highway, Thaltej Road, Ahmedabad, Ahmedabad City, Gujarat, India, 380054			
		Unaudited Statement of Standalone Financial Result for the half year ended Septemeber 30, 2024			
		(Amount in Lacs)			
Particulars	Half Year Ended		Year Ended		
	30-09-2024	30-09-2023	31-03-2024	31-03-2023	
	(Unaudited)	(Unaudited)	(Audited)	(Audited)	
I Revenue from Operations	2224.20	1794.00	2726.03	4520.04	
II Other Income	6.85	0.00	0.00	0.00	
III Total Income (I + II)	2231.05	1794.00	2726.03	4520.04	
IV Expenses					
Cost of Material Consumed	0.00	0.00	0.00	0.00	
Purchases	1870.30	1839.01	3199.23	5038.24	
Changes in inventories of finished goods, work-in-progress and stock-in-trade	192.27	(184.44)	(680.97)	(865.40)	
Employee Benefits Expenses	3.10	5.51	4.49	10.00	
Finance Costs	0.04	0.01	0.18	0.19	
Depreciation and Amortization Expense	0.22	0.29	0.29	0.57	
Other Expenses	35.67	33.97	44.21	78.18	
Total Expense	2101.58	1694.35	2567.43	4261.77	
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)	129.46	99.66	158.61	258.26	
VI Exceptional Items	0.00	0.00	0.00	0.00	
VII Profit before Extraordinary Items and Tax (V-VI)	129.46	99.66	158.61	258.26	
VIII Extraordinary Items	0.00	0.00	0.00	0.00	
IX Profit Before Tax (VII-VIII)	129.46	99.66	158.61	258.26	
X Tax Expense:					
(a) Current Tax	3.96	6.65	23.72	30.37	
(b) Deferred Tax	0.00	0.00	(0.09)	(0.09)	
(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	3.96	6.65	23.63	30.28	
XI Profit for the Period from Continuing Operations (IX - X)	125.51	93.00	134.98	227.98	
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)	125.51	93.00	134.98	227.98	
XVI Paid up Share Capital (Face Value Rs. 10/Share)	1631.68	1031.68	1631.68	1631.68	
XVII Earnings Per Equity Share: Basic (Rs.) & Diluted	0.77	0.90	0.84	1.73	

Notes:

- The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14/11/2024.
- The previous periods figures have been regrouped wherever necessary.
- 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.
- The above Financial Results for the half year ended on 30th September, 2024 includes the results for the second half year ended on 31st March, 2024 being the balancing figures between audited figures in respect of the full financial year and un-audited figures in respect of 1st half year ended of the Financial Year 2023-24.

Place: Ahmedabad

Date : 14/11/2024

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



K. H. Shah
Kaupij Shah
(Managing Director)
DIN: 08037535

CITY CROPS AGRO LIMITED
(Formerly known as Bhagya Agro Care Private Limited)
(CIN: U51200GJ2013PLC074296)

Regd. Office

A-703, Privilon, B/H Iscon Temple, Am
Unaudited Stat

i-Bopal Road, S.G Highway, Thaltej Road
Statement of Assets & Liabilities as at 30th

Ahmedabad, Ahmadabad City, Gujarat,
September, 2024

dia, 380054

(Amount in Lacs)

Unaudited
31.03.2024

Particulars	Unaudited	
	AS AT 30.09.2024	AS AT 31.03.2024
I Equity & Liabilities		
1. Shareholders' funds		
(a) Share Capital	1,631.68	1,631.68
(b) Reserves and Surplus	1,416.06	1,290.55
(c) Money received against share warrants	-	-
2. Share application money pending allotment	-	-
	3,047.74	2,922.23
3. Non - Current Liabilities		
(a) Long - Term Borrowings	3.59	2.01
(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	254.93	253.19
(c) Other Current Liabilities	18.47	21.84
(d) Short - Term Provisions	34.32	35.43
	311.31	312.48
Total	3,359.05	3,234.71
II Assets		
1. Non - Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		0.22
(i) Property, Plant & Equipment	-	-
(ii) Intangible Assets	-	-
(iii) Capital Work-in-Progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non - Current Investments	300.00	300.00
(c) Long - Term Loans and Advances	350.25	350.25
(d) Other Non - Current Assets	-	-
(d) Deferred Tax Assets (Net)	0.05	0.05
	650.30	650.52
2. Current Assets		
(a) Inventories	781.96	974.22
(b) Trade Receivables	1,056.66	1,581.86
(c) Cash and Cash equivalents	51.20	8.19
(d) Short - Term Loans and Advances	800.16	-
(e) Other Current Assets	18.76	19.92
	2,708.75	2,584.19
Total	3,359.05	3,234.71

Place : Ahmedabad
Date : 14/11/2024

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

K. H. Shah

Kaupil Shah
(Managing Director)
DIN: 08937535



CITY CROPS AGRO LIMITED

(Formerly known as Bhagya Agro Care Private Limited)

Registered Office :- A-703, Privilon, B/H Iscon Temple, Ambli-Bopal Road, S.G Highway, Thaltej Road, Ahmedabad, Ahmadabad City, Gujarat, India, 380054

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Amount in Lacs)

Particulars	Period ended		Year ended	
	30th September, 2024	Rs.	31st March, 2024	Rs.
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax for the year		129.46		258.26
Adjustments for:				
Transferred from reserve	0		-	
Interest & Other Income	(6.85)		0.57	
Depreciation	0.22			0.57
		(6.63)		0.57
Operating Profit before Working Capital change		122.83		258.83
Adjustments for:				
Decrease/(Increase) in Receivables	525.19		(693.88)	
Decrease/(Increase) in Inventories	192.27		(865.40)	
Decrease/(Increase) in Short Term Loans & Advances	(100.16)		-	
Decrease/(Increase) in Other Current Assets	1.16		(18.73)	
Increase/(Decrease) in Payables	1.73		74.70	
Increase/(Decrease) in Current Liabilities	(3.37)		12.77	
Increase/(Decrease) in Provisions	(1.11)	(84.29)	16.49	(1,474.04)
Cash Generated from Operations		38.54		(1,215.20)
Income Tax		3.96		30.28
NET CASH FROM OPERATING ACTIVITIES Total (A)		34.59		(1,245.49)
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment	0		(300.00)	
Interest Received	6.85		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		6.85		(300.00)
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	1.58		-	
Proceeds from share issued including share application money	0		1,500.00	
Long Term Loans & Advances	0		50.92	
NET CASH FROM FINANCING ACTIVITIES Total (C)		1.58		1,550.92
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		43.02		5.43
Cash and Cash Equivalents -- Opening Balance		8.19		2.76
Cash and Cash Equivalents -- Closing Balance		51.20		8.19
		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

K. H. Shah



Kaupil Shah
(Managing Director)
DIN: 08937535

Place : Ahmedabad
Date : 14/11/2024