

**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: Outcome of the meeting of the Board of Directors of Puretrop Fruits Limited (“Company”)**

**Ref.: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (“Listing Regulations”)**

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on today i.e. Thursday, February 06, 2025, inter alia, consider and approve the following matters:

1. Approval for the appointment of Miss. Preeti Jaiswar (ACS: 75758) as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company w.e.f., February 20, 2025. Details required pursuant to Regulation 30 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023 is enclosed as Annexure – 1.
2. Approval of Unaudited standalone financial results of the Company prepared in accordance with Indian Accounting Standards for the quarter and nine months ended on December 31, 2024 along with Limited review report issued by M/s. F P & Associates, Statutory Auditor of the Company for the quarter and nine months ended on December 31, 2024. The Copy of Limited Review Report along with unaudited Financial results are enclosed as Annexure –2.

The meeting of Board of Directors of the Company commenced at 04:00 PM and concluded at 05:30 PM.

The above information shall be made available on the website of the Company at [www.freshtrop.com](http://www.freshtrop.com).

Kindly take the above information on 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 17:38:42  
+05'30'

**ASHOK V MOTIANI**

**(MANAGING DIRECTOR)**

**DIN: 00124470**

Encl: As above.

**Registered Office:**

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**Manufacturing Unit:**

Gat No. 598/1, Village Janori,  
Tal. Dindori, Dist. Nashik-422 206  
Maharashtra, INDIA.  
Tel. : +91 2550 667 800

**Annexure – 1**

**Details with respect to Change in Key Managerial Personnel under Regulation 30 read with Part A of Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024:**

Sr. No.	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment / Cessation	Appointment
2	Date of appointment / cessation	w.e.f. February 20, 2025
3	Brief profile (in case of appointment)	Ms. Preeti Jaiswar is an Associate Member of Institute of Company Secretaries of India (Membership No. A75758). She is well versed with Company Secretarial Functions, Statutory Compliance and Corporate Governance.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
5.	No. of Listed entities in which person holds Directorship	NIL
6.	Shareholding of Company Secretary	NIL
7.	Contact Details	Phone: 079 40307056 Email Id: secretarial@puretrop.com

**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 31<sup>st</sup> 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.

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



*Feroz S. Shah*

**(F. S. SHAH)**  
**PARTNER**

**Mem. No. 133589**

**Place : Ahmedabad**

**Date : 06.02.2025**

**UDIN : 25133589BMOEWL2005**

**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
<b>CONTINUED OPERATIONS</b>							
1	<b>Revenue From Operation</b>						
(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	<b>Total Income / Revenue (1+2)</b>	<b>1,975.92</b>	<b>3,565.70</b>	<b>2,458.89</b>	<b>8,657.44</b>	<b>6,986.94</b>	<b>10,929.45</b>
3	<b>Expenses</b>						
(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	<b>Total Expenses</b>	<b>2,433.57</b>	<b>3,718.24</b>	<b>2,907.93</b>	<b>9,097.83</b>	<b>7,603.16</b>	<b>11,605.62</b>
5	<b>Profit (Loss) before exceptional items</b>	<b>(457.65)</b>	<b>(152.54)</b>	<b>(449.03)</b>	<b>(440.39)</b>	<b>(616.22)</b>	<b>(676.17)</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit ( Loss) before Taxes</b>	<b>(457.65)</b>	<b>(152.54)</b>	<b>(449.03)</b>	<b>(440.39)</b>	<b>(616.22)</b>	<b>(676.17)</b>
8	<b>Tax Expenses</b>						
	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	<b>Profit (Loss) for the period from continuing operations</b>	<b>(334.54)</b>	<b>(98.89)</b>	<b>(430.05)</b>	<b>(322.13)</b>	<b>(415.68)</b>	<b>(436.25)</b>
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	<b>Profit (Loss) for the period</b>	<b>(169.11)</b>	<b>(135.53)</b>	<b>4,725.34</b>	<b>1,333.96</b>	<b>6,015.63</b>	<b>5,995.06</b>
14	<b>Other Comprehensive Income</b>						
(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)
	<b>Total Comprehensive Income for the period</b>	<b>(4.86)</b>	<b>(4.86)</b>	<b>(8.16)</b>	<b>(14.58)</b>	<b>(6.64)</b>	<b>(16.89)</b>
15	<b>Profit/(Loss) for the period after Comprehensive Income</b>	<b>(173.97)</b>	<b>(140.39)</b>	<b>4,717.18</b>	<b>1,319.38</b>	<b>6,008.99</b>	<b>5,978.17</b>
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	<b>Earning per Share (EPS)</b>						
	<b>From Continuing Operations</b>						
	Basic and Diluted Rs per share	(4.20)	(1.24)	(4.35)	(4.04)	(4.20)	(4.41)
	<b>From Discontinued Operations</b>						
	Basic and Diluted Rs per share	2.08	(0.46)	52.10	20.78	65.00	65.00
	<b>From Total Operations</b>						
	Basic and Diluted Rs per share	(2.12)	(1.70)	47.76	16.74	60.80	60.59



*Amal*



**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

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