CASTORA AGRI COMMODITIES LIMITED

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

Date: 13/08/2026
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. GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED.

REF: COMPANY CODE BSE: 531913

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 13th August 2026 has considered and approved the unaudited financial results for the Quarter ended on 30th June 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 June 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.

Thank you.

Yours sincerely,

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)

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

STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2026

SR. NO.	PART - 1 Particulars	3 Months ended	3 Months ended	Corressponding 3 months ended in previous year	Previous year ended
					(Rs. In Lakh)
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	a) Net Sales / Income from Operations (Excluding Branch Transfer) (Net of Excise Duty)	978.03	10.99	0.16	21.20
	b) Other Operating Income	-	-	-	-
	Revenue from operations (net)	**978.03**	**10.99**	**0.16**	**21.20**
2	**Other Income**	-	-	-	-
3	**Total Revenue (1+2)**	**978.03**	**10.99**	**0.16**	**21.20**
4	**Expenses**				
	a. Cost of Material Consumed	-	-	-	-
	b. Purchase of Traded Goods	1,215.50	-	0.15	0.15
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	(252.88)	-	-	-
	d. Employee benefits expense	0.45	0.45	0.45	1.80
	e. Finance Costs	-	-	-	4.94
	f. Depreciation and Amortisation expense	-	0.13	-	0.13
	g. Other Expenses	2.84	0.87	6.70	17.97
	Total Expenses	**965.91**	**1.45**	**7.30**	**24.99**
5	**Profit from Operations before exceptional and Extraordinary items and Tax (3 - 4)**	**12.12**	**9.54**	**(7.14)**	**(3.79)**
6	Exceptional Items - Expenditure / (Income)	-	-	-	-
7	**Profit from ordinary activities before Extraordinary items and Tax (5 - 6)**	**12.12**	**9.54**	**(7.14)**	**(3.79)**
8	Extraordinary Items	-	-	-	-
9	**Profit from Ordinary Activities before tax (7 - 8)**	**12.12**	**9.54**	**(7.14)**	**(3.79)**
10	**Tax Expense (Net Of Mat Credit Entitalment)**				
	(i) Current Tax	-	-	-	-
	(II) Deferred Tax	-	-	-	-
11	**Net Profit (Loss) from continuing operations(after tax) (9-10)**	**12.12**	**9.54**	**(7.14)**	**(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)**	**12.12**	**9.54**	**(7.14)**	**(3.79)**
16	Other Comprehensive Income (OCI)	-	-	-	-
17	**Total Comprehensive Income**	**12.12**	**9.54**	**(7.14)**	**(3.79)**
18	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	491.71	491.71	491.71	491.71
19	**Other Equity**				(406.71)
20	Earning Per Equity Share:				
	(a) Basic	0.25	0.19	(0.15)	(0.08)
	(b) Diluted	0.25	0.19	(0.15)	(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 13-08-2026.

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 91.30 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 950.15 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 reporing is not applicable to the company.

7 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, whereever necessary.

Date : 13.08.2026
Place : Ahmedabad

BY ORDER OF THE BOARD OF DIRECTORS
FOR CASTORA AGRI COMMODITIES LTD
(Formerly known as Gopal Iron & Steels Co. (Guj) Ltd)

CASTORA AGRI COMMODITIES LIMITED AHMEDABAD

MANAGING DIRECTOR
(DIN : 11384483)

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

To,

The Board of Directors

Castora Agri Commodities Ltd

(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 Ltd (Formerly known as Gopal Iron & Steels Co. (Guj) Ltd)** (the "Company") for the quarter ended 30th June 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. It has been prepared in accordance with the recognition and measurement principles laid down in **Indian Accounting Standard (Ind AS) 34 – Interim Financial Reporting**, prescribed under Section 133 of the Companies Act, 2013, 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.

3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Krutesh Patel & Associates
FRN: 100865W
M. : 140047
CA Krutesh Patel

4. Conclusion

Based on our review conducted as 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 Ind AS 34 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.

5. Emphasis of Matter

We draw attention to:

- The fact that the financial statements have been prepared on a going concern basis, notwithstanding that the Company has incurred recurring operational losses and has disposed of all its plant, machinery, and other major fixed assets, resulting in discontinuation of operations.
- Note 4 and Note 5 of the financial statements, which disclose pending income tax demands aggregating to ₹ 1041.45 lakhs (including interest as reflected on the Income Tax portal as at 13 August 2026), including a tax demand of ₹ 950.15 lakhs pending before the Hon'ble Supreme Court. The Company has classified these demands as contingent liabilities based on its legal assessment that the outcome will be in its favour. However, in the event of an adverse outcome, these matters may have a material impact on the Company's ability to continue as a going concern.

Our conclusion is not modified in respect of this matter.

For, Krutesh Patel & Associates
Chartered Accountants

Krutesh Patel
Partner
Membership No. 140047
Place: Ahmedabad
Date: 13 August 2026
UDIN: 26140047EKDAPP2523

Krutesh Patel & Associates
FRN : 100865W
M. : 140047
CA Krutesh Patel