CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)

Date: 29/05/2026

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. CASTORA AGRI COMMODITIES LIMITED (Formerly known as 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 29th May, 2026 has considered and approved the audited financial results for the Quarter and year ended on 31st March, 2026. The said financial results were accompanied by the Statement of Assets and Liabilities, Cash Flow Statements and Audit Report given by the statutory auditor of the company.

Kindly find enclosed herewith audited financial results for the quarter and year ended on 31st March, 2026 along with Statement of Assets and Liabilities, Cash Flow Statements and Audit 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.

Thanking 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 THAKKAR
MANAGING DIRECTOR
(DIN: 03063504)

REGD. OFFICE:
Plot No. 37, First Floor, Ganj Bazar, Harij, Harij, Patan, Harij, Gujarat, India, 384240
Tel. 9974672421 E-mail: castoraagricommoditieslimited@gmail.com Website: www.castoraindia.com
CIN: L46101GJ1994PLC022876

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876
REGD. OFFICE: Plot No. 37, First Floor, Ganj Bazar, Harij, Harij, Patan, Harij, Gujarat, India, 384240
Tel. 9974672421 E-mail: castoraagricommoditieslimited@gmail.com Website: www.castoraindia.com

Audited financial results for the Quarter and Year Ended on 31st March, 2026

PART- I

Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2026

(Rs in lakhs)

	Particulars	Quarter ended on			Year ended on	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
	Income from Operations					
I	Revenue from operation	10.99	0	71.73	21.2	315.83
II	Other Income			0		0.03
III	**Total Income (I + II)**	10.99	0	71.73	21.2	315.86
IV	**Expenses**					
	a) Cost of Material Consumed	0	-	0	-	-
	b) Purchase of Stock in Trade	-	-	68.79	0.15	296.57
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d) Employee Benefit Expense	0.45	0.45	0.45	1.80	1.80
	e) Finance cost	-	4.94	0.26	4.94	0.26
	f) Depreciation & amortization	0.13	-	0.13	0.13	0.13
	g) Other Expenditure	0.87	10.30	5.87	17.97	19.52
	Total Expenses (IV)	1.45	15.69	75.50	24.99	318.28
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	9.54	-15.69	-3.77	-3.79	-2.42
VI	Exceptional Items	-	-	-	-	-
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	9.54	-15.69	-3.77	-3.79	-2.42
VIII	Extra Ordinary Items	-	-	-	-	-
IX	**Profit / (Loss)before Tax (VII- VIII)**	9.54	-15.69	-3.77	-3.79	-2.42
X	**Tax expense**					
	(i) Current Tax	-	-	-	-	-
	(ii) Deferred Tax	-	-	-	-	-
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	9.54	-15.69	-3.77	-3.79	-2.42
XII	Profit/(loss) from discontinuing operations					
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)**	-	-	-	-	-
XV	**Profit (Loss) for the period (XI + XIV)**	9.54	-15.69	-3.77	-3.79	-2.42
XVI	**Other Comprehensive Income:**					-
	A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss					
XVII	**Comprising Profit (Loss) and Other comprehensive Income**	9.54	-15.69	-3.77	-3.79	-2.42
	Share of Profit / (loss) of associates *					
	Minority Interest*					
16	**Net Profit / (Loss) for the year**				-3.79	-2.42
XVIII	**Paid up equity share capital**	491.71	491.71	491.71	491.71	491.71
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
18	**Reserve excluding Revaluation Reserves**					-408.89
XIX	**Earnings Per Share (for continuing operation):**					
	a) Basic	0.19	-0.32	-0.08	-0.08	-0.05
	b) Diluted	0.19	-0.32	-0.08	-0.08	-0.05
XX	**Earnings Per Share (for discontinued operation)**					
	a) Basic					-
	b) Diluted					-
XXI	**Earnings Per Share (for discontinued & continuing operation)**					
	a) Basic	0.19	-0.32	-0.08	-0.08	-0.05
	b) Diluted	0.19	-0.32	-0.08	-0.08	-0.05

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 29th May, 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 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 Metals. Hence, seprate disclosure for segment reporing is not applicable to the company.

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

6 The Company has pending income tax litigations amounting to Rs. 939.28 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 or 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.

7 As per the Income Tax Department portal, there are pending tax demands amounting to Rs. 90.06 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 liabllitles in the financial statements.

Place: AHMEDABAD
Date: 29-05-2026

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 : 03063504)

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876
REGD. OFFICE: Plot No. 37, First Floor, Ganj Bazar, Harij, Harij, Patan, Harij, Gujarat, India, 384240
Tel. 9974672421 E-mail: castoraagricommoditieslimited@gmail.com Website: www.castoraindia.com

Statement of Assets and Liabilities

(Rs. In Lakhs)

	Standalone Statement of Assets and Liabilities	As at (current year ended on) 31.03.2026	As at (the previous year ended on) 31.03.2025
	Assets		
1	**Non-current assets**		
	(a) Property, plant and equipment	22.923	23.049
	(b) Capital work-in-progress		
	(c) Investment property		
	(d) Goodwill		
	(e) Other intangible assets		
	(f)Intangible assets under development		
	(g) Biological assets other than bearer plants		
	(f) Investment accounted for using equity method		
	(h) financial Assets	22.923	23.049
	Non-current financial assets		
	(i) Non-current investments	0.000	0.000
	(ii)Trade receivables, non-current	148.946	144.420
	(iii)Loans, non-current	40.800	40.800
	(iv) other non current financial assets	0.000	0.000
	Total non-current financial assets	**189.746**	**185.220**
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		
	Total non-current assets	**212.669**	**208.269**
2	**Current assets**		
	(a) Inventories		
	(b)Current financial asset		
	(I)Current investments		
	(II) Trade receivables, current		
	(III) Cash and cash equivalents	1.958	2.017
	(IV) Bank balance other than cash and cash equivalents		
	(V) Loans, current	59.133	59.109
	(VI) Other current financial assets (to be specified)		
	Total current financial assets	**61.091**	**61.126**
	(c) Current tax assets (net)	0.475	0.475
	(d) Other current assets	0.000	0.000
	Total current assets	0.475	0.475
3	Non-current assets classified as held for sale		
#####	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	**274.235**	**269.870**
	Equity and liabilities		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity share capital	491.710	491.710
	(b)Other equity	-406.714	-402.917
	Total equity attributable to owners of parent	**84.996**	**88.793**
	Non controlling interest		
	Total equity	**84.996**	**88.793**
2	**Liabilities**		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current		
	(II) Trade payables, non-current		
	(i) Total oustanding dues of micro enterprises and small enterprises		
	(ii) Total oustanding dues of creditors other than micro enterprises and small enterprises		
	TOTAL TRADE PAYABLE		
	(III) Other non-current financial liabilities		
	Total non-current financial liabilities		
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	5.862	5.862
	Deferred government grants, Non-current		
	(d) Other non-current liabilities		
	Total non-current liabilities	**5.862**	**5.862**
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	72.782	52.725
	(II) Trade payables, current	97.744	111.615
	(III) Other current financial liabilities		
	Total current financial liabilities	**170.526**	**164.340**
	(b) Other current liabilities	7.460	8.300
	(c) Provisions, current		
	(d)Current tax liabilities (Net)	5.391	2.575
	Deferred government grants, Current		
	Total current liabilities	183.377	175.215
	Deferred government grants, Current		
	Total current Liabilities	183.377	175.215
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	**189.239**	**181.077**
	Total equity and liabilites	**274.235**	**269.870**

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

Place: AHMEDABAD
Date: 29-05-2026

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

MANAGING DIRECTOR
(DIN : 03063504)

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876
REGD. OFFICE: Plot No. 37, First Floor, Ganj Bazar, Harij, Harij, Patan, Harij, Gujarat, India, 384240
Tel. 9974672421 E-mail: castoraagricommoditieslimited@gmail.com Website: www.castoraindia.com

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

PARTICULARS	YEAR ENDED	
	31st March, 2026	31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	-3.80	-2.42
Adjustment for :		
Depreciation and amortisation expense	0.13	0.13
(Gain)/loss on disposal of property, plant and equipment		
Dividend and interest income classified as investing cash flows		
Finance costs	4.94	0.26
	1.27	-2.03
Operating Profit before working capital change		
Change in ogerating assets and liabilities		
(Increase)/Decrease in trade receivables	-4.53	-4.22
(Increase)/Decrease in inventories		
Increase/(Decrease) in trade payables	-13.87	8.79
(Increase)/Decrease in other financial assets		
(Increase)/Decrease in other Non current assets		
(Increase)/Decrease in other current assets	-0.02	-0.29
Increase/(Decrease) in provisions	-0.84	-4.50
Increase/(Decrease) in other current liabilities	2.82	2.22
Cash used in/ generated from operations	-15.17	-0.03
Income taxes paid		
Cash used in/generated from operations (A)	-15.17	-0.03
B.CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	0	-0.63
Purchase of investments		
Proceeds from sale of property, plant and equipment		
Proceeds from sale of investments		
Dividends received		
Interest received		
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents		
Net cash outflow from investing activities (B)	0.00	-0.63
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	-4.94	-0.26
Dividends paid		
Dividend Tax paid		
Availment/(Repayment) of Short Term Borrowings	20.05	0.84
Availment/(Repayment) of Working Capital Borrowings		
Net cash inflow/ (outflow) from financing activities ©	15.11	0.58
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	-0.06	-0.08
Cash and Cash Equivalents at the beginning of the financial year	2.01	2.09
Cash and Cash Equivalents at the end	1.95	2.01

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place: AHMEDABAD
Date: 29-05-2026

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 : 03063504)

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52(4) 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

Report on the audit of the Standalone Financial Results

- **Opinion**

We have audited the accompanying standalone annual financial results of **Castora Agri Commodities Ltd (Formerly known as Gopal Iron & Steels Co. (Guj) Ltd)** ("the Company") for the year ended 31st March, 2026, and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations").

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

- are presented in accordance with the requirements of Regulation 33 of the SEBI LODR Regulations in this regard; and
- give a true and fair view in conformity with the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

- **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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) and have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

- **Emphasis of Matter**

We draw attention to the fact that the accompanying financial statements have been prepared on a going concern basis. However, the Company has incurred recurring operational losses and has disposed of all its plant, machinery, and other major fixed assets, resulting in the discontinuation of its operations. Further, we draw attention to Note 6 and Note 7 of the financial statements, which disclose pending income tax demands aggregating to ₹1029.34 lakhs (including interest calculated up to 31.03.2026), including a tax demand of ₹939.28 lakhs currently pending before the Hon'ble Supreme Court.

The Company has classified these tax demands as contingent liabilities based on its legal assessment that the outcomes will be in its favour. However, in the event of an adverse outcome of these litigations, the same may have a material impact on the Company's ability to continue as a going concern.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

- **Board of Directors' Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Management and the Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the standalone net profit and other comprehensive expense of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 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 the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement, that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Statement, the Management and 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 financial reporting process of the Company.

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

- **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud, error, Identify and assess the risks of material misstatement of the Statement, whether due to fraud or 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference of effectiveness of such controls.

- 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required draw attention in our Auditor's report to the related disclosures in the Statement 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.

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

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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 Matter**

1. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of this matter.

For Krutesh Patel & Associates
Chartered Accountants

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

Krutesh Patel
Partner
M.No.: 140047

Date: 29 May 2026
Place: Ahmedabad
UDIN: 26140047TUJGCM7179

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)

Declaration Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

This is with reference to the audit report given by the Statutory Auditor of the Company dated 29th May, 2026 in respect of the Standalone Audited Financial Results for the Quarter as well as Year ended on 31st March, 2026, we hereby declare that the pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the auditors opinion, in respect of aforesaid financial statements is unmodified.

Yours faithfully,

For, CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED)

CASTORA AGRI COMMODITIES LIMITED AHMEDABAD

N. S. Thakkar

MR. NIRAV THAKKAR
MANAGING DIRECTOR
(DIN: 03063504)

REGD. OFFICE:
Plot No. 37, First Floor, Ganj Bazar, Harij, Harij, Patan, Harij, Gujarat, India, 384240
Tel. 9974672421 E-mail: castoraagricommoditieslimited@gmail.com Website: www.castoraindia.com
CIN: L46101GJ1994PLC022876

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)

Date: 29.05.2026

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

SUBJECT: NON-APPLICABILITY DISCLOSURE OF RELATED PARTY TRANSACTION UNDER REGULATION 23(9) OF SEBI (LISTING OBLIGATION & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Ref.: CASTORA AGRI COMMODITIES LIMITED (BSE Scrip Code: 531913)

Dear Sir,

Pursuant to Regulation 15(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, compliance of Regulation - 17 to 27, Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V, shall not apply to the listed Companies having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year.

Particular	Amount
Net worth of the Company	88,79,000/-
Paid up equity share capital of the Company	4,91,71,000 /-

Further, this is to inform you that the paid-up equity Share capital of the Company and net worth of the Company for the half year ended as 31st March, 2025 **does not exceed the stipulated criteria** of rupees ten crore and rupees twenty-five crore respectively. Hence, Regulation - 17 to 27 and Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V **shall not apply to the Company and the Company is exempt** from filing **Regulation 23(9) Disclosure of Related Party Transaction on consolidated basis** to BSE under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)

You are requested to take the same on your record.

Thanking You,

Yours faithfully,

For, CASTORA AGRI COMMODITIES LIMITED
(Formerly known as GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED)

CASTORA AGRI COMMODITIES LIMITED AHMEDABAD

MR. NIRAV THAKKAR
MANAGING DIRECTOR
(DIN: 03063504)

REGD. OFFICE:
Plot No. 37, First Floor, Ganj Bazar, Harij, Harij, Patan, Harij, Gujarat, India, 384240
Tel. 9974672421 E-mail: castoraagricommoditieslimited@gmail.com Website: www.castoraindia.com
CIN: L46101GJ1994PLC022876

CASTORA AGRI COMMODITIES LIMITED

(Formerly Known as GOPAL IRON & STEELS CO. (GUJARAT) LTD.)
CIN: L46101GJ1994PLC022876
REGD. OFFICE: Plot No. 37, First Floor, Ganj Bazar, Harij, Harij, Patan, Harij, Gujarat, India, 384240
Tel. 9974672421 E-mail: castoraagricommoditieslimited@gmail.com Website: www.castoraindia.com

Disclosure of related party transactions every six months for the period of March, 2026

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
S.No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Gopal Iron and Steels Co. (Guj.) Ltd.	AAACG7013L	Baldevbhai G. Patel	ACIPP5861G	Key Management Personnel	Payment of expenses	2825	2825	78050 Dr	75225 Dr	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
2	Gopal Iron and Steels Co. (Guj.) Ltd.	AAACG7013L	Niravbhai S. Thakkar	CSTPR0615K	Key Management Personnel	Unsecured Loan	3175000	3175000	0	3175000 Cr	Not applicable	Not applicable	Not applicable	Loan	0%	Not applicable	Not applicable	Not applicable

Notes:

1 The details in this disclosure are required to be provided **for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.**

2 Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

3 Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.

4 For companies with financial year ending March 31, this information has to be provided for **six months ended September 30 and six months ended March 31.** Companies with financial years ending in other months, the six months period shall apply accordingly.

5 Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

6 In case of a multi-year related party transaction:
a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".

7 "Cost" refers to the cost of borrowed funds for the listed entity.

8 Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

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

AHMEDABAD

MANAGING DIRECTOR
(DIN : 03063504)

DATE: 29-05-2026
PLACE: Ahmedabad