



R. B. Gohil & Co.

Chartered Accountants

LIMITED REVIEW REPORT

To,
The Board of Directors,
GUJARAT PEANUT AND AGRI PRODUCTS LIMITED
D - 402, IMPERIAL HEIGHTS, OPP. BIG BAZAR,
150 FEET RING ROAD, RAJKOT,
Gujarat, India, 360005

1. We have reviewed the accompanying statement of unaudited financial results of **GUJARAT PEANUT AND AGRI PRODUCTS LIMITED** for the half year ended 30th September 2025. Year-to-date results for the period 1st April 2025 to 30th September 2025 ('The Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.

2. This Statement which is the responsibility of the company's Management and has been approved by the Board of Directors, has been prepared in accordance with AS 25 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the statement 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 financial 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.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, R B Gohil and Co

Chartered Accountants

FRN: 119360W



Raghubha Bhaiabbha Gohil

Partner

Mem No.: 104997

UDIN: - 25104997BMGFSA1644

Place: - Jamnagar

Date: - 14/11/2025

1st Floor, K.P. Shah House-1, K.V. Road, Jamnagar-361001 M.: 9426478227 Email : rbgohil.gj@gmail.com

BRANCHES : KHAMBHALLIA - PORBANDAR - AHMEDABAD

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

CIN: L15490GJ2005PLC046918

D - 402, IMPERIAL HEIGHTS, OPP. BIG BAZAR, 150 FEET RING ROAD, RAJKOT, GUJARAT, INDIA, 360005

Annexure I - Standalone Statement of Assets and Liabilities

Particulars	For the Half Year Ended		Year Ended	
	As on 30/09/2025	As on 30/09/2024	As at 31/03/2025	As at 31/03/2024
	Unaudited	Audited	Audited	Audited
EQUITY AND LIABILITIES				
(A) Shareholders' funds				
Share capital	1,026.20	728.60	728.60	703.60
Reserves and surplus	3,602.75	923.50	1201.62	360.28
Money received against share warrants				
	4,628.9	1,652.10	1,930.22	1,063.88
(B) Non-current liabilities				
Long-term borrowings	-	379.14	1.88	1,142.00
Deferred tax liabilities (Net)	-	-	-	-
Long-term provisions	13.20	5.66	13.20	4.73
	13.20	384.80	15.08	1,146.73
(C) Current liabilities				
Short-term borrowings	-	-	-	-
Trade payables	3,905.13	3752.46	3887.52	3,291.84
Other current liabilities	4,716.43	8978.51	6436.54	1,564.75
Short-term provisions	656.76	555.30	180.21	32.54
	204.45	134.69	242.66	148.61
	9,482.78	13,420.96	10,746.93	5,047.74
TOTAL	14,124.93	15,457.86	12,692.23	7,258.35
ASSETS				
(A) Non-current assets				
Property, Plant and Equipment				
Tangible assets	304.39	359.27	331.90	373.66
Intangible assets	-	-	-	-
Capital work-in-progress	30.28	30.28	30.28	30.28
Intangible assets under development	-	-	-	-
	334.68	389.56	362.18	403.95
Non-current investments	-	-	-	-
Deferred tax assets (net)	1.67	3.77	5.03	4.74
Long-term loans and advances	-	-	-	-
Other non-current assets	14.12	10.27	9.46	8.03
	15.80	14.05	14.50	12.77
(B) Current assets				
Current investments	-	-	-	-
Inventories	3,691.49	5969.86	5447.14	2,515.60
Trade receivables	6,728.58	7441.93	5609.69	3,278.55
Cash and cash equivalents	7.11	204.20	4.58	4.56
Short-term loans and advances	415.74	853.06	864.95	703.87
Other current assets	2,931.53	585.19	389.19	339.05
	13,774.45	15,054.25	12,315.55	6,841.63
TOTAL	14,124.93	15,457.86	12,692.23	7,258.35

As per our report of even date attached
For. **M/s. R B GOHIL & CO.**

Chartered Accountants
FRN.: 119360W


RAGHUBHA BHAISSABBHA GOHIL
Partner
Mem. No.-104997

For and on behalf of the Board of Directors of
For, **GUJARAT PEANUT AND AGRI PRODUCTS LIMITED**

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED


SAGAR A. CHAO
Managing Director
DIN: 02192020

Date: 14/11/2025
Place: Jamnagar
UDIN : 25104997BMGFSA1644

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

CIN: L15490GJ2005PLC046918

D - 402, IMPERIAL HEIGHTS, OPP. BIG BAZAR, 150 FEET RING ROAD, RAJKOT, GUJARAT, INDIA, 360005

Annexure II - Standalone Statement of Profit and Loss

(Rs. in Lakhs)

Particulars	For the Half Year Ended			Year Ended	
	30/09/2025	31/03/2024	30/09/2024	31/03/2025	31/03/2024
	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
Revenue from operations	17,683.16	16,329.04	19,975.45	36,304.49	29,679.34
Other income	65.29	218.67	109.11	327.78	364.08
Total income	17,748.46	16,547.71	20,084.56	36,632.27	30,043.42
Expenses					
Cost of materials consumed	5,341.03	1,424.52	1,615.08	3,039.60	2,896.38
Purchases of Stock-in-Trade	9,701.04	12,749.49	20,074.70	32,824.19	26,668.58
Changes in inventories of finished goods and Stock-in-Trade	1,755.65	522.72	-3,454.26	-2,931.54	-1,264.25
Employee benefits expense	32.96	53.27	31.15	84.42	56.72
Finance costs	170.57	200.62	150.99	351.61	202.65
Depreciation and amortization expense	28.01	28.87	32.86	61.73	65.66
Other Expense	287.59	1,184.51	1,131.93	2,316.44	883.69
Total expenses	17,316.86	16,164.02	19,582.45	35,746.47	29,509.43
Profit before exceptional, extraordinary and prior period items and tax	431.60	383.69	502.11	885.80	533.99
Exceptional items	-	-	-	-	-
Profit before extraordinary and prior period items and tax	431.60	383.69	502.11	885.80	533.99
Extraordinary items	-	-	-	-	-
Profit before prior period items and tax	431.60	383.69	502.11	885.80	533.99
Prior Period items	-	-	-	-	-
Profit before tax	431.60	383.69	502.11	885.80	533.99
Tax expense:					
Current tax	110.31	106.87	130.19	237.06	143.87
Deferred tax	3.36	-2.72	1.93	-0.79	-10.99
Profit/(loss) for the period from continuing operations	317.93	279.54	369.99	649.53	401.11
Profit/(loss) from discontinuing operations	-	-	-	-	-
Tax expense of discontinuing operations	-	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
Profit/(loss) for the period	317.93	279.54	369.99	649.53	401.11
Earnings per equity share:					
Basic	4.43	4.06	5.26	9.07	5.83
Diluted	4.43	4.06	5.26	9.07	5.83

As per our report of even date attached
For. M/s. R B GOHIL & CO.
 Chartered Accountants


RAGHUBHA BHAISSABHA GOHIL
 Partner
 Mem. No.-104997

For and on behalf of the Board of Directors of
For, GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

SAGAR A. CHAG
 Managing Director
 DIN: 02192020


DIRECTOR

Date: 14/11/2025
 Place: Jamnagar
 UDIN : 25104997BMGFSA1644

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

(CIN No:L15490GJ2005PLC046918)

D-402, IMPERIAL HEIGHTS, OPP BIG BAZAR 150 FEET RING ROAD RAJKOT RAJKOT 360005

Annexure III- " Standalone Statement of Cash Flows "

GROUPS	PARTICULARS	(Rs. in Lakhs)			
		As on	As on	31/03/2025	31/03/2024
		30/09/2025	30/09/2024	Amount Rs.	Amount Rs.
		Unaudited	Audited	Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax	431.40	502.11	885.80	533.99
	Adjustments for:				
	Gratuity Expense		0.69	7.83	5.97
	Depreciation	28.01	32.86	61.73	65.66
	Subsidy Received on Plant and Machinery		-	-	-69.63
	Transfer General Reserve		-	-0.02	3.57
	Interest Income		-	-0.05	-0.16
	Bank Interest paid	170.57	150.99	333.64	184.65
	Operating Profit before Working Capital Changes	430.18	686.66	1,288.93	724.04
	Adjustments for:				
	Decrease/(Increase) in Receivables	-1,118.89	-4,163.37	-2,331.13	-2,063.89
	Decrease/(Increase) in Loan & Advance	449.21	-149.19	-161.09	-668.57
	Decrease/(Increase) in other current Assets	-2,542.34	-246.14	-50.14	-165.40
	Increase/(Decrease) in Provision	-38.21	-13.68	94.69	112.31
	Decrease/(Increase) in Inventories	1,755.65	-3,454.26	-2,931.54	-1,264.25
	Increase/(Decrease) in other current liability	476.55	502.76	127.67	-129.44
	Increase/(Decrease) in Payables	-1,720.11	7,423.75	4,681.79	874.38
	Cash generated from operations	-2,107.97	586.52	919.18	-2,580.83
	Income Tax paid	-110.31	-130.19	-237.06	-143.87
	Net Cash flow from Operating activities	-2,218.28	456.33	682.12	-2,724.70
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	-0.49	-1.21	-2.65	-60.83
	Subsidy Received on Plant and Machinery		-	-	69.63
	Interest Income		-	0.05	0.16
	Increase in Deposit	-4.66	-2.24	-1.43	-2.17
	Net Cash used in Investing activities	-5.15	-3.44	-4.02	6.79
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from Long term Borrowings	-	316.51	320.51	804.85
	Repayment of Long term Borrowings	-1.88	-1,079.38	-1,460.64	-362.90
	Net Short Term Borrowings	17.61	460.61	595.68	2,319.42
	Proceeds from issuance of share capital	297.60	25.00	25.00	15.60
	Proceeds from Security Premium	2,083.20	175.00	175.00	109.20
	Interest paid	-170.57	-150.99	-333.64	-184.65
	Net Cash used in financing activities	2,225.96	-253.25	-678.08	2,701.52
	Net increase in cash & Cash Equivalents	2.53	199.44	0.02	-16.39
	Cash and Cash equivalents at the beginning of the year	4.58	4.56	4.56	20.95
		7.11	204.20	4.58	4.56
	Cash & Cash Equivalents				
	Cash in Hand	2.50	2.49	3.36	0.42
	Cash at Bank	4.61	201.71	1.22	3.32
	Other Bank Balance	-	-	-	0.82
		7.11	204.20	4.58	4.56

Note:

1. The above cash flow statement has been prepared under "indirect method" set out in accounting standard - 3 cash flow Statement"

2. Previous year's figures have been regrouped/ rearranged wherever necessary.

As per our report of even date attached.

For M/s. R B GOHIL & CO.
Chartered Accountants

RAGHUBHA BHAISSABHA GOHIL
Partner
Mem No.: 104997



For and on behalf of the Board of Directors of
GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED

SAPKRA CHAG
Managing Director
DIN: 02192020

DIRECTOR

Date: 14/11/2025

Place: Jamnagar

UDIN : 25104997BMGFS1644

GUJARAT PEANUT AND AGRI PRODUCTS LIMITED
(CIN: U15490GJ2005PLC046918)

Notes to Financial Results

1. The above Financial Result and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on **14th November, 2025**.
2. The Company is in the business of production and processing of Agriculture Hybrid Seeds and therefore the Company's business falls within a single business segment.
3. The Results for the half year ended September 2025 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
5. The comparative result and other information for the six-month ended September 2025 and September 2024 have been audited or reviewed by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative result provide a true and fair view of its affairs.
6. Previous year/period's figures have been regrouped/reclassified wherever necessary with the current period's classification for comparison.

For and on behalf of the Board of Directors



SAGAR A. CHAG
DIN No.: 02192020

Place: Rajkot
Date: 14/11/2025