



**Regd. Office** : 6th Floor ABS Tower, Near Chakli Circle, Old Padra Road, Vadodara – 390007 (Gujarat)  
Ph.: 0265 2637210 \* Email.: info@croplifescience.com \* cs@croplifescience.com  
Web.: www.croplifescience.com

**Works** : Plot No 5165, 5166 & 5155, G.I.D.C. Estate, Ankleshwar 393002 (Gujarat) Ph.: 02646-238479

**Date: 26<sup>th</sup> May, 2026**

**To,**  
**The Listing Department**  
**National Stock Exchange of India Limited,**  
**Exchange Plaza, 5th Floor, Plot No. C-1,**  
**G-Block, BandraKurla Complex**  
**Mumbai – 400051**

**NSE Symbol: CLSL**

**Sub: Outcome of the Board Meeting - Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Dear Sir/Madam,**

In accordance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held on **Tuesday, 26<sup>th</sup> May, 2026** at the Registered Office of the Company, inter alia, considered and approved the following resolutions/decisions:

1. The Audited Standalone and Consolidated Financial Statements and Results of the Company for the half year and year ended 31<sup>st</sup> March, 2026 along with Auditor's Report thereon.

The Financial Results will also be available on the Company's website at <https://www.croplifescience.com>

We enclose herewith the following:

- i) Standalone Audited Financial Results for the Half year and financial year ended 31<sup>st</sup> March, 2026, Standalone Statement of Assets and Liabilities as at 31<sup>st</sup> March 2026 and Standalone Cash Flow Statements for the financial year ended 31<sup>st</sup> March 2026.
- ii) Consolidated Audited Financial Results for the Half year and financial year ended 31<sup>st</sup> March, 2026, Consolidated Statement of Assets and Liabilities as at 31<sup>st</sup> March 2026 and Consolidated Cash Flow Statements for the financial year ended 31<sup>st</sup> March 2026.
- iii) Auditor's Report on the Standalone and Consolidated Financial Results.
- iv) Declaration with unmodified opinion on the Audited financial Results (Standalone and Consolidated) of the Company for the Half year and Year ended 31<sup>st</sup> March, 2026.

The Board Meeting was commenced at 04:00 PM on 26<sup>th</sup> May, 2026 and concluded at 06:00 PM at 26<sup>th</sup> May 2026.



**CROP LIFE SCIENCE LTD.**

CIN:L24124GJ2006PLC048297

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Kindly take the above on your record.

Thanking You,  
Yours Faithfully,

**For, CROP LIFE SCIENCE LIMITED**

**Rajeshkumar Vrajlal Lunagariya**  
**Managing Director**  
**DIN: 01580748**



**Independent Auditor's Report on Audit of Half Year and Annual Standalone Financial Results of Crop Life Science Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors,  
Crop Life Science Limited

## Opinion

We have audited the accompanying statement of Standalone Financial Results of **Crop Life Science Limited** (the "Company") for the half year and year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the Statement for the half year and year ended March 31, 2026:

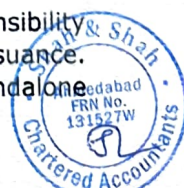
- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the companies act, 2013 (the "Act") read with relevant rules issued thereunder 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 half year and year ended March 31, 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 ("the Act"). Our responsibilities under those SAs 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 together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we 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 audit opinion.

## Management's and Board of Director's Responsibilities for the Statement

The Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim standalone financial statements for the half year ended and year ended March 31, 2026.



This responsibility includes preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2026, that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, 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 of 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 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, 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 is responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Financial Results for the half year and year ended March 31, 2026**

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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial results.

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 or error, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Statement 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 to 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.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an Opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the Statement.

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 Matters

The Standalone Financial Results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of full financial year and the published unaudited figures up to the half year ended September 30, 2025, which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

### For Shah & Shah

Chartered Accountants  
(Firm's Registration Number 131527W)

### Per Tejas C. Shah

Partner  
Membership No. 135639

Date: May 26, 2026  
Place: Ahmedabad

UDIN: 26135639ISVSVD5853

## Crop Life Science Limited

CIN : L24124GJ2006PLC048297

Registered Office: 6th Floor, ABS Tower, Near Chakli Circle, O.P. Road, Racecourse, Vadodara, Gujarat,  
India, 390007

Website - www.croplifescience.com; Email : cs@croplifescience.com

AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES			(INR in Lacs)	
Particulars			As at March 31, 2026	As at March 31, 2025
			Audited	Audited
A	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, plant and equipment	1,280.27	1,842.09	
	(b) Other intangible assets	15.91	21.46	
	(c) Right-to-use Asset	267.97	350.83	
	(d) Investments in subsidiaries, joint ventures and associates	1,248.13	1,248.13	
	(e) Financial assets			
	(i) Investment	63.94	60.10	
	(ii) Other financial assets	39.87	65.52	
	(f) Deferred Tax assets (net)	54.25	38.32	
	<b>Total non - current assets</b>	<b>2,970.34</b>	<b>3,626.45</b>	
2	<b>Current assets</b>			
	(a) Inventories	7,055.55	4,889.38	
	(b) Financial assets			
	(i) Trade receivables	7,414.47	6,929.15	
	(ii) Cash and cash equivalents	89.15	72.65	
	(iii) Other Bank Balances	203.51	-	
	(iv) Other financial assets	12.69	39.09	
	(c) Other current assets	2,785.98	2,213.97	
	<b>Total current assets</b>	<b>17,561.35</b>	<b>14,144.24</b>	
	<b>Total assets (1+2)</b>	<b>20,531.69</b>	<b>17,770.69</b>	
B	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
	(a) Share capital	1,714.00	1,714.00	
	(b) Other equity	6,820.52	6,106.18	
	<b>Total equity</b>	<b>8,534.52</b>	<b>7,820.18</b>	
	<b>LIABILITIES</b>			
2	<b>Non-current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	240.65	277.52	
	(ii) Lease Liabilities	205.79	273.30	
	(b) Provisions	109.67	114.85	
	<b>Total non - current liabilities</b>	<b>556.11</b>	<b>665.67</b>	
3	<b>Current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	5,119.91	3,781.77	
	(ii) Trade payables	-	-	
	(a) Due to Micro & Small Enterprises	98.29	174.24	
	(b) Due to Other than Micro & Small Enterprises	5,163.73	4,231.85	
	(iii) Lease Liabilities	90.30	98.93	
	(iv) Other financial liabilities	495.81	489.50	
	(b) Provisions	34.11	33.37	
	(c) Current Tax Liabilities (Net)	61.54	18.32	
	(d) Other current liabilities	377.37	456.87	
	<b>Total current liabilities</b>	<b>11,441.06</b>	<b>9,284.85</b>	
	<b>Total equity and liabilities (1+2+3)</b>	<b>20,531.69</b>	<b>17,770.69</b>	

Place : Vadodara  
Date : 26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



## Crop Life Science Limited

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### AUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS

(INR in Lacs)

Particulars	Half Yearly Ended			Year Ended	
	31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
<b>Revenue</b>					
I Revenue from operations	8,690.17	12,027.25	9,426.19	20,717.42	20,059.00
II Other income	96.87	74.23	94.06	171.10	98.16
<b>III Total income (I + II)</b>	<b>8,787.04</b>	<b>12,101.48</b>	<b>9,520.25</b>	<b>20,888.52</b>	<b>20,157.16</b>
<b>IV EXPENSES</b>					
(a) Cost of materials consumed	6,157.31	10,020.93	6,381.81	16,178.24	14,940.84
(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(80.66)	(960.48)	(118.40)	(1,041.15)	(771.33)
(c) Employee benefit expense	650.65	735.38	704.36	1,386.03	1,266.62
(d) Finance costs	261.33	282.27	245.89	543.60	474.51
(e) Depreciation and amortisation expense	151.42	189.41	162.16	340.83	312.44
(f) Other expenses	1,070.96	1,425.86	1,688.98	2,496.82	3,033.00
<b>Total Expenses</b>	<b>8,211.01</b>	<b>11,693.37</b>	<b>9,064.80</b>	<b>19,904.37</b>	<b>19,256.08</b>
<b>V Profit/(Loss) before exceptional items (III- IV)</b>	<b>576.03</b>	<b>408.11</b>	<b>455.44</b>	<b>984.15</b>	<b>901.08</b>
VI Exceptional Items	(23.35)	29.63	-	6.28	(0.09)
<b>VII Profit/(Loss) before Tax (V+VI)</b>	<b>552.68</b>	<b>437.74</b>	<b>455.44</b>	<b>990.43</b>	<b>900.99</b>
<b>VIII Tax Expense</b>					
(a) Current tax	186.18	126.74	146.49	312.92	251.49
(b) Deferred tax liability / (assets)	(9.75)	(11.43)	(9.42)	(21.18)	(12.53)
<b>Total tax expense</b>	<b>176.43</b>	<b>115.31</b>	<b>137.07</b>	<b>291.74</b>	<b>238.96</b>
<b>IX Profit/(Loss) after tax from continuing operations (V - VI)</b>	<b>376.25</b>	<b>322.43</b>	<b>318.38</b>	<b>698.69</b>	<b>662.03</b>
<b>X Profit/(Loss) for the year (IX)</b>	<b>376.25</b>	<b>322.43</b>	<b>318.38</b>	<b>698.69</b>	<b>662.03</b>
(i) Net Gain on fair value of FVOCI Equity Instrument	20.93	-	(21.84)	20.93	(21.84)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(5.27)	-	5.50	(5.27)	5.50
<b>XI Total other comprehensive income</b>	<b>15.66</b>	<b>-</b>	<b>(16.34)</b>	<b>15.66</b>	<b>(16.34)</b>
<b>XII Total comprehensive income for the year (VIII+X)</b>	<b>391.91</b>	<b>322.43</b>	<b>302.04</b>	<b>714.35</b>	<b>645.69</b>
<b>XIII Basic &amp; diluted earnings per share of face value of Rs.10 each fully paid up.</b>					
(a) Basic	2.20	1.88	1.86	4.08	3.86
(b) Diluted	2.20	1.88	1.86	4.08	3.86

(Note:EPS for respective quarters half years are not annualised)

Place : Vadodara  
Date : 26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



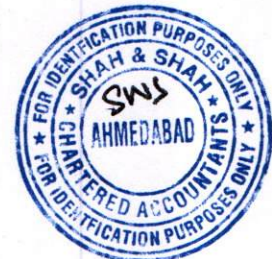
<b>Crop Life Science Limited</b>		
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Website - www.croplifescience.com; Email : cs@croplifescience.com		
<b>AUDITED STANDALONE STATEMENT OF CASH FLOWS</b>		
Particulars	(INR In Lacs)	
	Year Ended March 31, 2026	Year Ended March 31, 2025
	Audited	Audited
<b>Cash flow from operating activities</b>	990.43	900.99
Profit before tax		
<b>Adjustments for :</b>	340.83	312.44
Depreciation and amortisation expense	543.60	474.51
Finance costs	(13.76)	(33.96)
Interest income	-	-
Gain on Cancellation of Lease	(6.28)	0.09
Profit on sale of Property, Plant & Equipment	14.39	(10.56)
Provision for expected credit Loss		
<b>Operating profit before working capital changes</b>	<b>1,869.20</b>	<b>1,643.51</b>
<b>Changes in operating assets and liabilities:</b>		
(Increase)/Decrease in Inventories	(2,166.17)	(907.63)
(Increase)/Decrease in Trade receivables	(499.72)	821.46
(Increase)/Decrease in Other non-current financial asset	25.64	(2.10)
(Increase)/Decrease in Other current financial assets	26.39	(3.99)
(Increase)/Decrease in Other current assets	(572.02)	(313.60)
Increase/(Decrease) in Trade payable	855.93	(1,085.04)
Increase/(Decrease) in Other current Financial Liabilities	1.99	20.79
Increase/(Decrease) in Other current liabilities	(80.25)	(169.62)
Increase/(Decrease) in Current provisions	0.74	-
Increase/(Decrease) in Provisions (current liabilities)	16.49	42.84
<b>Cash flow generated from operations</b>	<b>(521.75)</b>	<b>46.63</b>
Direct taxes paid (net)	(269.70)	(216.98)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(791.45)</b>	<b>(170.35)</b>
<b>Cash flows from Investing activities</b>		
Purchase of Property, plant and equipments	(192.26)	(357.63)
(Increase)/Decrease in Investment	(3.84)	(60.10)
Proceeds from sale of Property, plant and equipments	538.41	0.98
Increase/(Decrease) in Other Bank Balances	(203.51)	-
Interest received	13.76	33.96
<b>NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B)</b>	<b>152.56</b>	<b>(382.79)</b>
<b>Cash flows from financing activities</b>		
Proceeds/(repayment) of Long term borrowings	(234.53)	6.74
Proceeds From IPO	-	-
Payment of Principal portion Lease Liability	(102.28)	(40.45)
Interest on Lease Liability	(34.59)	(40.96)
Increase/(Decrease) in Short term Borrowing (Net)	3,074.61	2,164.14
Finance costs Paid	(509.00)	(433.56)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>2,194.20</b>	<b>1,655.92</b>
<b>NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)</b>	<b>1,555.31</b>	<b>1,102.77</b>
Cash and cash equivalents at the beginning of the year(Including Overdraft)	3,571.39	2,468.62
<b>Cash and cash equivalents at the end of the year(Including Overdraft)</b>	<b>5,126.70</b>	<b>3,571.39</b>
Bank Overdraft and Cash Credit	(5,037.55)	(3,498.74)
<b>Cash and cash equivalents at the end of the year(Net of Overdraft)</b>	<b>89.15</b>	<b>72.65</b>
Bank overdraft is shown under cash and cash equivalent as per requirement of IND AS 7. Hence, proceeds from borrowings under financing activity does not include the movement in bank overdraft.		

Place : Vadodara  
Date :26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



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**STANDALONE AUDITED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026**

Equity Share Capital		(INR in Lacs)		
Particulars	Amount			
Balance as on 31st March, 2024	1,714.00			
Changes during the year	-			
<b>Balance as on 31st March, 2025</b>	<b>1,714.00</b>			
Changes during the year	-			
<b>Balance as on 31st March, 2026</b>	<b>1,714.00</b>			

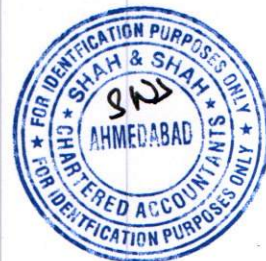
Other Equity					(INR in Lacs)
Particulars	Reserves & Surplus			Total	
	Securities Premium	Profit and Loss	Other Comprehensive Income		
Balance as at 31st March, 2024	1,996.62	3,434.58	29.29		5,460.49
Profit for the year(Addition/Deduction During The Year)		662.03	-		662.03
Other comprehensive income for the year (Net of Tax)	-	-	16.34	-	16.34
<b>Balance as at 31st March, 2025</b>	<b>1,996.62</b>	<b>4,096.61</b>	<b>12.95</b>		<b>6,106.18</b>
Profit for the year(Addition/Deduction During The Year)	-	698.69	-		698.69
Other comprehensive income for the year (Net of Tax)	-	-	15.66		15.66
<b>Balance as at 31st March, 2026</b>	<b>1,996.62</b>	<b>4,795.30</b>	<b>28.61</b>		<b>6,820.52</b>

Place : Vadodara  
Date :26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



**Crop Life Science Limited**

CIN : L24124GJ2006PLC048297

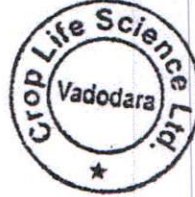
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Website - [www.croplifescience.com](http://www.croplifescience.com); Email : [cs@croplifescience.com](mailto:cs@croplifescience.com)

**EXPLANATORY NOTES**

1. The above audited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on May 26, 2026.
2. The financial results of the company have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed Under Section 133 of the companies Act, 2013 as amended time to time.
3. The figures for previous period have been regrouped / reclassified /restated wherever necessary to make them comparable with the current year's classification.
4. The Company is operating in two business segments. 1. Manufacturing and dealing in pesticides, insecticides, herbicide, fertilizers and allied products related to research and technical formulations and 2. Trading of Agro Products.
5. The figures for the half year ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the half year ended unaudited figures upto the first half for the respective years. Also, the figures upto the end of first half had only been reviewed and not subjected to audit.

Place : Vadodara  
Date :26-05-2026



*Rajesh V. Lunagariya,*  
Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



**Independent Auditor's Report on Audit of Half Year and Annual Consolidated Financial Results of Crop Life Science Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors,  
Crop Life Science Limited

## Opinion

We have audited the accompanying statement of Consolidated Financial Results of **Crop Life Science Limited** (the "Holding Company") and its subsidiary (Holding and its subsidiary together referred as "the Group") for the half year and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulation").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditor on separate financial statements of subsidiary referred to in "Other matters" section below, the Consolidated Financial Results for the half year and year ended March 31, 2026:

- i. Include the financial results of following entities:
  - a) Holding Company
    - i. Crop Life Science Limited
  - b) Subsidiary Company
    - i. Hetban Spechem Limited
- ii. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the companies act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the half year and year ended March 31, 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 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements



that are relevant to our audit of the Consolidated Financial Results for the half year

and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we 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 on consolidated annual financial results.

### **Management's and Board of Director's Responsibilities for the Statement**

The Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's board of directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Consolidated Financial Statements for half year and year ended March 31, 2026.

This responsibility includes preparation and presentation of the Statement for the half year and year ended March 31, 2026, that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group, in accordance with the recognition and measurement principles laid down in Ind AS 34, 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 of 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 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 Board of Directors of the respective companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective 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 of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the half year and year ended March 31, 2026**

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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Consolidated Financial Results.

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 or error, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results 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 Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to 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.
- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group, to express an Opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identical misstatements in the Statement.

We communicate with those charged with governance of the Holding and such other entity included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial 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 Matters**

We did not audit the financial statements of the subsidiary included in the Statement. This financial statements / financial information has been audited by other auditor whose reports have been furnished to us by the management and our opinion and conclusion on the statement, in so far as it related to the amounts and disclosures included in respect of subsidiary, is based on the reports of other auditor and the procedures performed by us as stated under the Auditor's responsibilities section above. *Our report on the statement is not modified in respect of the above with respect to our reliance on the work done and report of another auditor.*

### **For Shah & Shah**

Chartered Accountants

(Firm's Registration Number 131527W)



**Per Tejas C. Shah**

Partner

Membership No. 135639



Date: *May 26, 2026*

Place: Ahmedabad

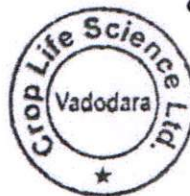
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**AUDITED CONSOLIDATED STATEMENT OF FINANCIAL RESULTS**

Particulars	Half Year Ended			Year Ended	
	31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
(INR in Lacs)					
Continuing operations					
I Revenue from operations	8690.17	12,027.25	9,422.25	20,717.42	20,059.00
II Other income	102.19	74.81	90.88	177.00	101.73
III Total income (I + II)	8792.36	12,102.06	9,513.13	20,894.42	20,160.73
IV EXPENSES					
(a) Cost of materials consumed	6157.31	10,020.93	6,381.81	16,178.24	14,940.84
(b) Changes in inventories of finished goods, stock-in-	(80.66)	(960.48)	(118.40)	(1,041.15)	(771.33)
(c) Employee benefit expense	650.65	735.38	708.78	1,386.03	1,278.75
(d) Finance costs	261.33	282.27	245.90	543.60	475.31
(e) Depreciation and amortisation expense	270.65	223.50	247.28	494.15	482.63
(f) Other expenses	982.09	1,434.51	1,647.33	2,416.60	2,974.95
Total Expenses	8241.37	11,736.11	9112.70	19,977.48	19,381.15
V Profit/(Loss) before exceptional item (III- IV)	550.99	365.95	400.43	916.94	779.58
VI Exceptional Items	(23.35)	29.63	-	6.28	-
VII Profit/(Loss) before Tax (V+VI)	527.64	395.58	400.43	923.22	779.58
VIII Tax Expense					
(a) Current tax	186.18	126.74	146.49	312.92	251.49
(b) Deferred tax liability / (assets)	(27.76)	(11.43)	(28.91)	(39.19)	(32.02)
Total tax expense	158.42	115.31	117.58	273.73	219.47
IX Profit/(Loss) after tax from continuing operations	369.22	280.27	282.85	649.49	560.11
X Profit/(Loss) for the year (VII)	369.22	280.27	282.85	649.49	560.11
(i) Net Gain on fair value of FVOCI Equity Instruments	20.93	-	(21.84)	20.93	(21.84)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(5.27)	-	5.50	(5.27)	5.50
XI Total other comprehensive income	15.66	-	(16.34)	15.66	(16.34)
XII Total comprehensive income for the year (VIII+X)	384.88	280.27	266.51	665.15	543.77
Profit for the Half Year Attributable to:					
Owners of the Company	357.54	305.97	276.39	663.51	589.16
Non-Controlling Interest	11.67	(25.70)	6.46	(14.02)	(29.05)
XIII Basic & diluted earnings per share of face value of INR 10					
(a) Basic	1.48	2.31	1.55	3.79	3.27
(b) Diluted	1.48	2.31	1.55	3.79	3.27

(Note:EPS for respective half years are not annualised)

Place : Vadodara  
Date :26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



Crop Life Science Limited  
CIN : L24124GJ2006PLC048297  
Registered Office: 6th Floor, ABS Tower, Near Chakli Circle, O.P. Road, Racecourse, Vadodara, Gujarat, India, 390007  
Website - www.croplifescience.com; Email : cs@croplifescience.com

**AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

(INR in Lacs)

Particulars		As at March	As at
		31, 2026	March 31, 2025
		Audited	Audited
<b>A ASSETS</b>			
<b>1 Non-current assets</b>			
	(a) Property, plant and equipment	2488.82	3194.00
	(b) Other intangible assets	45.60	61.10
	(c) Right-to-use Asset	267.97	350.83
	(d) Goodwill	196.07	196.07
	(e) Financial assets		
	(i) Investment	63.94	60.10
	(ii) Other financial assets	67.04	90.52
	<b>Total non - current assets</b>	<b>3129.44</b>	<b>3952.63</b>
<b>2 Current assets</b>			
	(a) Inventories	7055.55	4889.38
	(b) Financial assets		
	(i) Trade receivables	7414.47	6929.22
	(ii) Cash and cash equivalents	124.78	74.87
	(iii) Other Bank Balance	223.43	19.92
	(iv) Other financial assets	12.69	39.08
	(d) Other current assets	2834.93	2265.48
	<b>Total current assets</b>	<b>17665.85</b>	<b>14217.95</b>
	<b>Total assets (1+2)</b>	<b>20795.29</b>	<b>18170.58</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
	(a) Share capital	1714.00	1714.00
	(b) Other equity	6710.59	6031.41
	<b>Total equity</b>	<b>8424.59</b>	<b>7745.41</b>
	Non-Controlling Interest	375.53	389.55
<b>LIABILITIES</b>			
<b>2 Non-current liabilities</b>			
	(a) Financial liabilities		
	(i) Borrowings	240.65	277.52
	(ii) Lease Liabilities	205.79	273.30
	(b) Deferred Tax Liabilities (net)	59.80	90.80
	(c) Provisions	109.67	114.85
	(c) Other Non Current Liabilities		
	<b>Total non - current liabilities</b>	<b>615.91</b>	<b>756.47</b>
<b>3 Current liabilities</b>			
	(a) Financial liabilities		
	(i) Borrowings	5119.91	3781.77
	(ii) Trade payables		
	(a) Due to Micro & Small Enterprises	98.29	174.24
	(b) Due to Other than Micro & Small Enterprises	5114.29	4235.38
	(iii) Lease Liabilities	90.30	98.93
	(iv) Other financial liabilities	495.81	489.71
	(b) Provisions	34.11	33.37
	(b) Current Tax Liabilities (Net)	48.73	8.41
	(c) Other current liabilities	377.82	457.35
	<b>Total current liabilities</b>	<b>11379.26</b>	<b>9279.15</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>20795.29</b>	<b>18170.58</b>

Place : Vadodara  
Date :26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01530748



**Crop Life Science Limited**

CIN : L24124GJ2006PLC048297

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Website - www.croplifescience.com; Email : cs@croplifescience.com

**AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS**

(INR in Lacs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>Cash flow from operating activities</b>		
Profit before tax	928.22	779.58
<b>Adjustments for :</b>		
Depreciation and amortisation expense	494.15	482.63
Finance costs	543.60	475.31
Interest income	(18.88)	(37.51)
Gain on Cancellation of Lease	-	-
Profit or loss on sale of Property, Plant & Equipment	(6.28)	0.09
Provision for expected credit Loss	14.39	(10.56)
<b>Operating profit before working capital changes</b>	<b>1,950.20</b>	<b>1,689.54</b>
<b>Changes in operating assets and liabilities:</b>		
(Increase)/Decrease in Inventories	(2,166.17)	(907.63)
(Increase)/Decrease in Trade receivables	(549.07)	821.39
(Increase)/Decrease in Other non-current financial asset	23.48	(19.57)
(Increase)/Decrease in Other current financial assets	26.40	(3.99)
(Increase)/Decrease in Other current assets	(546.42)	(291.03)
Increase/(Decrease) in Trade payable	852.40	(1,130.09)
Increase/(Decrease) in Other current Financial Liabilities	1.79	19.73
Increase/(Decrease) in Other current liabilities	(103.27)	(154.01)
Increase/(Decrease) in Provisions (Current liabilities)	0.74	-
Increase/(Decrease) in Provisions (Non current liabilities)	16.49	42.84
<b>Cash flow generated from operations</b>	<b>(493.43)</b>	<b>67.18</b>
Direct taxes paid (net)	(269.69)	(216.99)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(763.13)</b>	<b>(149.81)</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, plant and equipments	(192.26)	(390.27)
Proceeds from sale of Property, plant and equipments	538.41	2.33
(Increase)/Decrease in Other Bank Balances	(203.51)	-
(Increase)/Decrease in Investments	(3.84)	(60.10)
Interest received	18.88	37.51
<b>NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B)</b>	<b>157.67</b>	<b>(410.53)</b>
<b>Cash flows from financing activities</b>		
Income Tax Refund	-	-
Proceeds/(repayment) of Long term borrowings	(234.54)	(72.70)
Payment of Principal portion Lease Liability	(102.29)	(40.45)
Interest on Lease Liability	(34.59)	(40.96)
Increase/(Decrease) in Short term Borrowing (Net)	3,074.61	2,092.24
Finance costs Paid	(509.00)	(434.35)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>2,194.18</b>	<b>1,503.79</b>
<b>NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)</b>	<b>1,588.72</b>	<b>943.45</b>
Cash and cash equivalents at the beginning of the year (Including Overdraft and Cash Credit)	3,578.61	2,630.16
<b>Cash and cash equivalents at the end of the year (Including Overdraft and Cash Credit)</b>	<b>5,162.33</b>	<b>3,573.61</b>
<b>Bank Overdraft and Cash Credit</b>	<b>(5,037.55)</b>	<b>(3,498.74)</b>
Cash and cash equivalents at the end of the year (Net of Overdraft and Cash Credit)	124.78	74.87

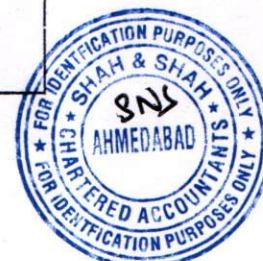
Bank overdraft is shown under cash and cash equivalent as per requirement of IND AS 7. Hence, proceeds from borrowings under financing activity does not include the movement in bank overdraft.



*Rajesh V. Lunagariya*

Place : Vadodara  
Date :26-05-2026

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



**Crop Life Science Limited**

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Website - www.croplifescience.com; Email : cs@croplifescience.com

**CONSOLIDATED AUDITED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026**

Equity Share Capital		(INR in Lacs)			
Particulars	Amount				
Balance as on 31st March, 2024	1714				
Changes during the year	-				
Balance as on 31st March, 2025	1714				
Changes during the year	-				
Balance as on 31st March, 2026	1714				

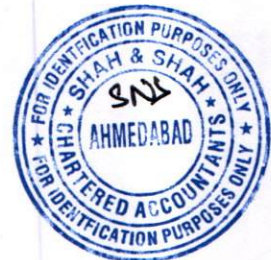
Particulars	Reserves & Surplus			Non-Controlling Interest	Total
	Securities Premium	Profit and Loss	Other Comprehensive Income		
	Balance as at 31st March, 2024	1,996.62	3,432.68		
Profit for the year(Addition/Deduction During The Year)		589.16		(29.05)	560.11
Other comprehensive income for the year (Net of Tax)			(16.34)		(16.34)
Balance as at 31st March, 2025	1,996.62	4,021.84	12.95	389.55	6,420.96
Profit for the year(Addition/Deduction During The Year)	-	663.51	-	(14.02)	649.49
Other comprehensive income for the year (Net of Tax)	-	-	15.66		15.66
Balance as at 31st March, 2026	1,996.62	4,685.35	28.61	375.53	7,086.12

Place : Vadodara  
Date :26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748



Crop Life Science Limited  
CIN : L24124GJ2006PLC048297

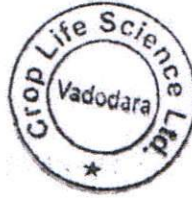
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**Explanatory Notes**

1. The above Audited consolidated financial results of Crop Life Science Limited ["the Parent"], its subsidiary Hetban Spechem Limited [together referred to as "the Group"] were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors on May 26, 2026.
2. The financial results of the company have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended time to time prescribed under section 133 of the companies Act, 2013.
3. The Company is primarily engaged in the manufacturing of agro chemicals. The Company also undertakes trading activities; however, such activities do not meet the quantitative thresholds prescribed under Ind AS 108 – 'Operating Segments' with respect to revenue, results, or assets. Accordingly, the Company has considered agro chemicals as the only reportable segment for the current year.

Place : Vadodara  
Date :26-05-2026



*Rajesh V. Lunagariya*

Rajesh V Lunagariya  
Managing Director  
DIN : 01580748





# CROP LIFE SCIENCE LTD.

CIN:L24124GJ2006PLC048297

Regd. & Corporate: 6<sup>th</sup> Floor, ABS Tower, Near Chakli Circle, Old Padra Road, Vadodara - 390 007 (Gujarat).  
Office Ph.: 0265- 2637210 • Email: info@croplifescience.com • cs@croplifescience.com

Web: www.croplifescience.com

Works : Plot No 5165, 5166 & 5151, G.I.D.C. Estate, Ankleshwar - 393002 (Gujarat). Ph.: 02646-238479

26<sup>th</sup> May, 2026

To,  
The Listing Department  
National Stock Exchange of India Limited,  
Exchange Plaza, 5th Floor, Plot No. C-1,  
G-Block, Bandra Kurla Complex  
Mumbai – 400051

NSE Symbol: CLSL

**Sub.: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Shah & Shah., Chartered Accountants (Firm Reg. No.: 131527W), having office at 207, Samedh, Besides Associated Petrol Pump, C.G. Road, Ahmedabad- 380006, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited financial Results(Standalone and Consolidated) of the Company for the Half year and Year ended 31<sup>st</sup> March, 2026.

Kindly take the same on your record.

**For, CROP LIFE SCIENCE LIMITED**

*Rajesh v. Lunagariya*

**Rajeshkumar Vrajlal Lunagariya**  
Managing Director  
DIN: 01580748





# CROP LIFE SCIENCE LTD.

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## DECLARATION ON AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF Year AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026

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We, the undersigned, hereby certify that the Audited Financial Results for the quarter and Year ended 31<sup>st</sup> March, 2026 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Crop Life Science Limited

*Rajesh v. Lunagariya,*  
**RAJESHKUMAR VRAJLAL LUNAGARIYA**  
Managing Director  
DIN: 01580748



*Ashwin,*  
**ASHVINKUMAR RAVJI LUNAGARIA**  
Chief Financial Officer  
DIN: DIN: 02731913