GSP CROP SCIENCE LIMITED
(Earlier known as **GSP Crop Science Private Limited**)
Regd. & Corp. Office : 404, Lalita Complex, Rasala Road, Mithakhali Six Road, Navrangpura, Ahmedabad-380009, Gujarat, India.
+91-79-61915111, 61915151, 26449936 info@gspcrop.in
www.gspcrop.in | **CIN:** L24120GJ1985PLC007641

Date: November 13, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Limited
Exchange Plaza,
Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051

Scrip Code: 544733

Trading Symbol: GSPCROP

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Friday, November 13, 2026 pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") of GSP Crop Science Limited ("the Company")

Pursuant to Regulations 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at their meeting held today, i.e., November 13, 2026, has, *inter alia,* considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) of the Company along with the Limited Review Reports issued by M/s. MSKC & Associates LLP, Chartered Accountants, Statutory Auditors (FRN: 001595S/S000168) for the quarter and half year ended September 30, 2026, prepared in terms of Regulation 33 of the SEBI Listing Regulations, which have been duly reviewed and recommended by the Audit Committee.

   The Unaudited Standalone and Consolidated Financial Results along with the Limited Review Reports thereon are enclosed herewith as **Annexure *A***.

2. Pursuant to Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby confirm that there is no deviation or variation in the utilisation of proceeds raised through the Initial Public issue ("IPO") of the GSP Crop Science Limited (the "Company") from the objects stated in the Prospectus of the Company.

   Further, the Audit Committee and Board of Directors of the Company, at their respective meetings held on November 13, 2026, have reviewed and noted the statement of utilisation of issue proceeds and confirmed that there is no deviation or variation in the utilisation of

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proceeds from the objects stated in the Prospectus for the quarter ended September 30, 2026.

The Statement of Deviation/Variation in utilisation of IPO proceeds is enclosed herewith as **Annexure *B***.

3. Based on the recommendation of the Nomination and Remuneration Committee and Audit Committee; wherever applicable, the Board of Directors has approved the appointment of Mr. Shail Jayesh Shah, presently serving as a Whole-Time Director of the Company, as Chief Financial Officer (Key Managerial Personnel) of the Company with effect from November 13, 2026 in addition to his existing role as a Whole-Time Director in the Company as **Annexure C.**

   Consequently, pursuant to Regulation 30 (5) of SEBI Listing Regulations and the Company's Policy for Determination of Materiality of Events or Information, updated details of KMPs authorized for determining materiality of events or information and its disclosure as **Annexure D.**

4. Mr. Rajesh Valiya Naduvath-Head of International Business and Strategy of the Company has retired from the services of the Company with effect from the close of business hours on November 13, 2026 and consequently ceased to be a Senior Management Personnel of the Company with effect from the aforesaid date. In compliance with the provisions of Regulation 30 of SEBI (LODR) Regulations, 2015, and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, we are hereby enclosing the required disclosures as **Annexure *E***.

5. Board of Directors of the Company at its meeting held today have accorded their consent to shift the corporate office of the Company from: 404, Lalita Complex, Rasala Road, Mithakhali Six Road, Navrangpura, Ahmedabad -380 009, Gujarat. India to A-201, B-202, C-203, B23 Corporate Park, Behind Shivalik Shilp, Near ISCON Cross Roads, S.G. Highway, Sanidhya, Ahmedabad - 380058 with effect from December 03, 2026, which is within the local limits of the same city, town, or village and falls under the jurisdiction of the same Registrar of Companies (ROC) for operational and administrative convenience and the books of Accounts will be maintained at the new Corporate office of the Company.

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This intimation is also being uploaded on the Company's website at https://www.gspcrop.in.

The Board Meeting commenced at 4:45 P.M. and concluded at 6:00 P.M. (IST).

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For GSP Crop Science Limited

Patel Kamleshbhai D
Digitally signed by Patel Kamleshbhai D
Date: 2026.11.13 19:43:59 +05'30'

GSP Crop Science Limited

Kamleshbhai D Patel
GM (Legal), Company Secretary & Compliance Officer
M. No. FCS 8018

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Annexure A

Statement of unaudited Standalone Financial result for the quarter and half year ended September 30, 2026

Amount in Rs. millions except earning per share

Sr. no	Particulars	Quarter Ended			Six Months Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income						
1	Revenue from Operations	5,992.49	4,242.05	4,996.97	10,234.54	8,999.39	16,059.06
2	Other income	65.62	102.00	49.46	167.62	85.09	217.02
3	**Total Income (1+2)**	**6,058.11**	**4,344.05**	**5,046.43**	**10,402.16**	**9,084.48**	**16,276.08**
4	**Expenses**						
a)	Cost of materials consumed	3,085.46	3,023.63	2,650.01	6,109.09	4,997.76	9,308.16
b)	Purchases of stock-in-trade	723.30	379.49	523.87	1,102.79	698.51	1,134.41
c)	Changes in inventories of finished goods, stock-in-trade & work in progress	351.47	(539.17)	182.27	(187.70)	419.11	355.09
d)	Employee benefits expenses	277.27	300.79	258.63	578.06	504.58	1,008.91
e)	Finance cost	62.44	56.31	76.61	118.75	150.15	320.52
f)	Depreciation and amortization expenses	57.22	45.64	35.14	102.86	73.88	163.84
g)	Other expenses	909.52	669.62	710.36	1,579.14	1,308.17	2,751.89
	Total Expenses (a) to (g)	**5,466.68**	**3,936.31**	**4,436.89**	**9,402.99**	**8,152.16**	**15,042.82**
5	Profit / (Loss) before Exceptional items and Tax (3-4)	591.43	407.74	609.54	999.17	932.32	1,233.26
6	Exceptional items (refer note 6)	-	-	-	-	-	44.41
7	Profit / (Loss) before Tax (5-6)	**591.43**	**407.74**	**609.54**	**999.17**	**932.32**	**1,188.85**
8	Tax Expenses						
	Current Tax	150.20	90.56	149.66	240.76	228.13	313.91
	Short/(Excess) provision for tax relating to prior years	-	-	-	-	-	(3.31)
	Deferred Tax	(1.05)	4.36	(4.55)	3.31	(3.78)	(20.10)
	Total Tax Expense	149.15	94.92	145.11	244.07	224.35	290.50
9	**Net Profit/ (Loss) for the period/year (7-8)**	**442.28**	**312.82**	**464.43**	**755.10**	**707.97**	**898.35**
10	**Other Comprehensive Income / (Loss)**						
	(i) Items that will not be reclassified to profit or (loss)						
	Remeasurement gain / (loss) on define benefit	0.42	(0.63)	(3.84)	(0.21)	(3.84)	(2.52)
	Income tax effect on above	(0.11)	0.16	0.97	0.05	0.97	0.63
	Other Comprehensive Income / (Loss) for the period/year (net of tax)	**0.31**	**(0.47)**	**(2.87)**	**(0.16)**	**(2.87)**	**(1.89)**
11	**Total Comprehensive Income for the period / year (9+10)**	**442.59**	**312.35**	**461.56**	**754.94**	**705.10**	**896.46**
12	Paid up equity share capital (face value Rs. 10/- each)	465.19	465.19	390.19	465.19	390.19	465.19
	Other Equity	-	-	-	-	-	6,879.47
13	**Earning per Share**						
	(of Rs. 10/- each) (not annualized for the quarter)						
	a. Basic (in Rs.)	9.51	6.72	11.90	16.23	18.14	22.88
	b. Diluted (in Rs.)	9.51	6.72	11.90	16.23	18.14	22.88
	See accompanying notes to the Standalone financial results						

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS

GSP Crop Science Limited Ahmedabad

GSP CROP SCIENCE LIMITED (Formerly known as GSP CROP SCIENCE PRIVATE LIMITED)
CIN: L24120GJ1985PLC007641
Unaudited Standalone Balance Sheet as at September 30, 2026

(Rs. in millions)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1010.05	851.83
(b) Capital Work-In-Progress	361.34	231.70
(c) Right-of-use Assets	689.55	619.34
(d) Intangible Assets	21.10	18.54
(e) Intangible Assets Under Development	158.36	158.96
(f) Financial Assets		
-Investments	389.71	250.17
-Loans	1,033.17	701.30
-Other Financial Assets	30.84	15.60
(g) Non-Current Tax Assets (net)	31.75	34.92
(h) Deferred Tax Assets (net)	153.49	156.76
(i) Other Non-Current Assets	413.34	168.26
Total Non-Current Assets	**4,292.70**	**3,207.38**
Current Assets		
(a) Inventories	3,908.82	3,362.48
(b) Financial Assets		
-Investments	-	121.94
-Trade Receivables	8,234.79	5,583.69
-Cash and Cash Equivalents	185.93	1,538.25
-Bank Balances other than Cash and Cash Equivalents	158.21	168.92
-Loans	80.71	100.79
-Other Financial Assets	469.59	36.17
(c) Other Current Assets	792.30	522.91
(d) Assets classified as held for sale	-	165.86
Total Current Assets	**13,830.35**	**11,601.01**
TOTAL ASSETS (A)+(B)	**18,123.05**	**14,808.39**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	465.19	465.19
(b) Other Equity	7,585.01	6,879.47
Total Equity	**8,050.20**	**7,344.66**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
-Borrowings	570.82	23.17
-Lease Liabilities	64.81	11.34
(b) Provisions	35.24	43.43
Total Non-Current Liabilities	**670.87**	**77.94**
Current Liabilities		
(a) Financial Liabilities		
-Borrowings	1,867.87	2,134.41
-Lease Liabilities	14.95	4.13
-Trade Payables		
Total Outstanding dues of Micro Enterprises and Small Enterprises	75.07	70.25
Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	5,848.06	4,016.48
-Other Financial Liabilities	475.79	446.64
(b) Other Current Liabilities	196.13	386.14
(c) Provisions	810.33	274.99
(d) Current Tax Liabilities (net)	113.78	52.75
Total Current Liabilities	**9,401.98**	**7,385.79**
TOTAL EQUITY & LIABILITIES (A)+(B)+(C)	**18,123.05**	**14,808.39**

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS

GSP Crop Science Limited Ahmedabad

GSP CROP SCIENCE LIMITED (Formerly known as GSP CROP SCIENCE PRIVATE LIMITED)
CIN: L24120GJ1985PLC007641
Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2026

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
A. Cash flow from operating activities		
Profit/(Loss) Before tax	999.17	932.32
Profit before tax	**999.17**	**932.32**
Adjustments for:		
Depreciation and amortisation expense	102.86	73.88
Gain on disposal of property, plant & equipment	(57.30)	(1.45)
Finance cost	118.75	150.15
Commission income on guarantee	(0.62)	-
Interest income	(78.41)	(41.95)
Dividend Income	-	(30.00)
Provision for expected credit loss	12.43	30.00
Net unrealised exchange (gain) / loss	(20.73)	12.89
Profit from disposal of investment	(0.44)	(0.05)
Net Gain on investments measured at fair value through profit or loss	-	(4.10)
Provision for inventories (Net)	(0.29)	(1.37)
Bad Debts written off	3.27	0.23
Sundry Balances written off	4.41	1.46
Liabilities no longer required written back	(5.96)	(0.02)
Operating profit before working capital changes	**1,077.14**	**1,121.99**
Changes in working capital:		
(Increase)/ Decrease in Inventories	(546.05)	364.20
(Increase)/ Decrease in Trade receivable, loans and other financial & Non financial assets	(3,717.97)	(2,824.56)
Increase/ (Decrease) in Trade payables, provisions and other financial & Non financial liabilities	2,310.32	1,602.17
Cash Generated from operations	**(876.56)**	**263.80**
Income tax paid (net of refund)	(176.55)	(184.40)
Net cash Generated from operating activities (A)	**(1,053.11)**	**79.40**
B. Cash flow from investing activities		
Purchase of property, plant and equipment("PPE"), intangible assets (Including capital work-in-progress, intangible assets under development and capital advances)	(692.22)	(167.70)
Proceeds from sale of property, plant & equipment	237.13	12.02
Proceeds from / (Investments in) Bank Deposits other than Cash and Cash Equivalents	(0.09)	(10.93)
Interest received	72.09	101.35
Dividend received	-	30.00
Proceeds from sale of investment	122.38	50.05
Payment for Purchase of investment	(139.54)	(135.85)
Net cash Generated (Used in) investing activities (B)	**(400.25)**	**(121.06)**
C. Cash flow from financing activities		
Proceeds from long-term borrowings	620.56	-
Repayment of long-term borrowings	(26.47)	(117.59)
Proceeds/(Repayment) from short term borrowings (net)	(312.98)	374.90
Share issue expenses	(2.88)	-
Repayment towards Lease Liabilities	(4.27)	(2.13)
Finance costs	(123.28)	(154.96)
Dividend paid to shareholders	(46.52)	(29.26)
Net cash flow from financing activities (C)	**104.16**	**70.96**
Net Increase/(decrease) in Cash and Cash Equivalents (A)+(B)+(C)	**(1,349.20)**	**29.30**
Cash and cash equivalents at the beginning of the year	1,538.25	88.94
Effect of exchange rate changes on cash and cash equivalents	(3.12)	0.15
Cash and Cash Equivalents at the end of the period/year	**185.93**	**118.39**
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	185.93	118.39
Add: Other Bank balances not considered as Cash and Cash Equivalents	158.21	153.83
Cash and Other Bank Balance at the end of the period/year	**344.14**	**272.22**

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS

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Notes

1. The standalone financial results of GSP Crop Science Limited (the 'Company') have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

2. The standalone financial results for the quarter and six month ended September 30, 2026, which have been subjected to a Limited Review by the Statutory Auditors of the Company, have been reviewed and approved by the Audit Committee and the Board of Directors of the Company at its meeting held on November 13, 2026, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. The Limited review report does not contain any qualifications.

3. The company is primarily engaged in one business segment, namely the agrochemical business, as determined by the chief operating decision maker, in accordance with Ind-AS 108 "Operating Segments". Therefore, there is only one reportable segment, namely agrochemical.

4. The Board of Directors in the meeting held during the current quarter has approved a Scheme of Arrangement ("the Scheme") between Rajdhani Petrochemicals Private Limited and manufacturing undertaking of GSP Intermediates Private Limited (both entities are wholly owned subsidiaries of GSP Crop Science Limited), to merge with GSP Crop Science Limited with effect from the appointed date of April 1, 2026, subject to regulatory and statutory approvals, as applicable. The Scheme has been filed for approval with Hon'ble NCLT, Ahmedabad on October 28, 2026 as required under section 230-232 of the Companies Act, 2013. Pending the necessary approvals, the effect of the Scheme has not been given in the financial results.

5. The Board of Directors of the company, in its meeting dated May 26, 2026, had proposed final divided of Rs. 1 per share for FY 2025-26 which was approved by the members at the Annual General Meeting held on September 18, 2026 and was paid to the members on September 25, 2026. The dividend declared and paid by the company is in accordance with Section 123 of the Companies Act 2013, as applicable.

6. Exceptional item includes: -

   Year ended March 31, 2026

   Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour Codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes has resulted in material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and relevant Accounting Standard, the company has assessed and accounted the estimated incremental impact of Rs. 44.41 million as in the year ended March 31, 2026.

   During the current quarter, the Government of India has further notified the final Central Rules under the Labour Code and the company continues to monitor the finalization of State Rules, as well as Government clarification on other aspects of the Labour Codes, and will recognize the consequential impact, if any, based on such developments.

For GSP Crop Science Limited (Formally known as GSP Crop Science Private Limited)

Bhavesh Shah
Chairman and Managing Director
Date: November 13, 2026
Place: Ahmedabad

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS

GSP Crop Science Limited Ahmedabad

MSKC & Associates LLP
Chartered Accountants

601/B, Wing A, Floor 6
Westgate Business Bay, SG Highway
Vejalpur, Ahmedabad 380051, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of GSP Crop Science Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of GSP Crop Science Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of GSP Crop Science Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026 and the year to date results for the period from April 1, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations'). Attention is drawn to the fact that the standalone figures for the corresponding quarter ended September 30, 2025, as reported in these financial results have been approved by the company's Board of Directors, but have not been subjected to audit/review.

2. This Statement, which is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognised accounting principles generally accepted in India, and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Jaiminkumar N Panchal
Digitally signed by Jaiminkumar N Panchal
Date: 2026.11.13 19:19:47 +05'30'



Jaiminkumar Panchal
Partner
Membership No.: 133428
UDIN: 26133428CHLIHR7256

Place: Ahmedabad
Date: November 13, 2026

GSP CROP SCIENCE LIMITED

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Statement of unaudited Consolidated Financial result for the quarter and half year ended September 30, 2026

Amount in Rs. millions except earning per share

Sr. no	Particulars	Quarter Ended			Six months Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Audited)	March 31, 2026 (Audited)
	Income						
1	Revenue from Operations	5,584.21	3,859.95	4,672.94	9,444.16	8,442.91	15,171.06
2	Other Income	44.03	82.59	7.57	126.62	33.17	137.64
3	**Total Income (1+2)**	**5,628.24**	**3,942.54**	**4,680.51**	**9,570.78**	**8,476.08**	**15,308.70**
4	**Expenses**						
a)	Cost of materials consumed	3,164.61	2,950.17	2,696.12	6,114.78	4,949.28	9,336.80
b)	Purchases of stock-in-trade	41.96	26.56	15.90	68.52	23.73	144.37
c)	Changes in inventories of finished goods, stock-in-trade & work in progress	445.51	(540.65)	78.05	(95.14)	288.49	107.54
d)	Employee benefits expenses	295.93	318.70	273.73	614.63	531.57	1,069.63
e)	Finance cost	74.85	67.71	89.31	142.56	172.96	368.70
f)	Depreciation & amortization expenses	100.57	86.65	71.46	187.22	138.08	302.88
g)	Other expenses	900.33	679.79	677.30	1,580.12	1,294.45	2,661.40
	Total Expenses (a) to (g)	**5,023.76**	**3,588.93**	**3,901.87**	**8,612.69**	**7,398.56**	**13,991.32**
5	Profit / (Loss) before Exceptional items and Tax (3-4)	604.48	353.61	778.64	958.09	1,077.52	1,317.38
6	Exceptional items (Refer note 7)	-	-	-	-	-	45.56
7	**Profit / (Loss) before Tax (5-6)**	**604.48**	**353.61**	**778.64**	**958.09**	**1,077.52**	**1,271.82**
8	Tax Expenses						
	Current Tax	169.75	104.50	176.00	274.25	261.55	362.25
	Short / (Excess) provision for tax relating to prior years	(0.03)		-	(0.03)	-	(3.33)
	Deferred Tax	(11.60)	(14.83)	17.70	(26.43)	5.32	(34.21)
	Total Tax Expenses	**158.12**	**89.67**	**193.70**	**247.79**	**266.87**	**324.71**
9	**Net Profit/ (Loss) for the period/year (7-8)**	**446.36**	**263.94**	**584.94**	**710.30**	**810.65**	**947.11**
10	**Other Comprehensive Income / (Loss)**						
	(i) Items that will not be reclassified to profit or (loss)						
	Remeasurement gain / (loss) on defined benefit plans	0.53	(0.63)	(4.03)	(0.10)	(4.03)	(2.59)
	Income tax effect on above	(0.13)	0.16	1.02	0.03	1.02	0.65
	(ii) Items that will be reclassified to profit or (loss)						
	Exchange differences on translation of financial statements of foreign subsidiaries	1.27	(0.23)	2.62	1.04	2.62	9.69
	Other Comprehensive Income / (Loss) for the period/year (net of tax)	**1.67**	**(0.70)**	**(0.39)**	**0.97**	**(0.39)**	**7.75**
11	**Total Comprehensive Income for the period / year (9+10)**	**448.03**	**263.24**	**584.55**	**711.27**	**810.26**	**954.86**
12	**Net Profit/(Loss) for the period / year attributable to**						
	Non-controlling interest	-	-	(7.91)	-	(17.18)	(31.84)
	Equity Holders of the parent	446.36	263.94	592.85	710.30	827.83	978.95
13	**Other Comprehensive Income/(Loss) for the period/year attributable to**						
	Non-controlling interest	-	-	-	-	-	-
	Equity Holders of the parent	1.67	(0.70)	(0.39)	0.97	(0.39)	7.75
14	**Total Comprehensive Income/(Loss) for the period/year attributable to**						
	Non-controlling interest	-	-	(7.91)	-	(17.18)	(31.84)
	Equity Holders of the parent	448.03	263.24	592.46	711.27	827.44	986.70
15	Paid up equity share capital (face value Rs. 10/- each)	465.19	465.19	390.19	465.19	390.19	465.19
16	Other Equity as at	-	-	-	-	-	7,251.44
17	**Earning per Share** (face value of Rs. 10/- each) (not annualized for the quarter)						
	a. Basic (in Rs.)	9.60	5.67	15.19	15.27	21.22	24.93
	b. Diluted (in Rs.)	9.60	5.67	15.19	15.27	21.22	24.93
	See accompanying notes to the consolidated financial results						

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS

GSP Crop Science Limited Ahmedabad

GSP CROP SCIENCE LIMITED (Formerly known as GSP CROP SCIENCE PRIVATE LIMITED)
CIN:L24120GJ1985PLC007641
Unaudited Consolidated Balance Sheet as at September 30, 2026

(Rs. in millions)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,729.52	1,484.83
(b) Capital Work-In-Progress	558.28	479.19
(c) Right-of-use Assets	735.36	665.84
(d) Goodwill	31.26	31.26
(e) Other Intangible Assets	94.37	96.09
(f) Intangible Assets Under Development	231.66	187.16
(g) Financial Assets		
-Investments	43.87	42.42
-Loans	0.20	0.53
-Other Financial Assets	39.72	19.78
(h) Non-Current Tax (net)	42.18	39.94
(i) Deferred Tax Assets (net)	285.07	258.55
(j) Other Non-Current Assets	416.43	170.47
Total Non-Current Assets (A)	**4,207.92**	**3,476.06**
Current Assets		
(a) Inventories	4,032.05	3,562.25
(b) Financial Assets		
-Investments	-	121.94
-Trade Receivables	8,274.81	5,525.68
-Cash and Cash Equivalents	233.25	1,553.21
-Bank Balances other than Cash and Cash Equivalents	158.21	168.92
-Loans	80.71	100.79
-Other Financial Assets	477.58	43.88
(c) Other Current Assets	995.80	749.05
(d) Assets classified as held for sale	-	165.86
Total Current Assets (B)	**14,252.41**	**11,991.58**
TOTAL ASSETS (A)+(B)	**18,460.33**	**15,467.64**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	465.19	465.19
(b) Other Equity	7,868.00	7,251.44
Equity attributable to owners	**8,333.19**	**7,716.63**
Non-controlling Interest	-	(13.82)
Total Equity (A)	**8,333.19**	**7,702.81**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
-Borrowings	869.25	371.04
-Lease Liabilities	65.05	12.08
-Others Financial Liabilities	4.37	5.34
(b) Provisions	38.92	46.76
Total Non-Current Liabilities (B)	**977.59**	**435.22**
Current Liabilities		
(a) Financial Liabilities		
-Borrowings	1,989.76	2,233.05
-Lease Liabilities	14.96	4.13
-Trade Payables		
Total Outstanding dues of Micro Enterprises and Small Enterprises	80.97	75.22
Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprise	5,432.59	3,787.88
-Others Financial Liabilities	484.76	492.70
(b) Other Current Liabilities	199.04	388.62
(c) Provisions	811.23	275.66
(d) Current Tax Liabilities (net)	136.24	72.35
Total Current Liabilities (C)	**9,149.55**	**7,329.61**
TOTAL EQUITY AND LIABILITIES (A)+(B)+(C)	**18,460.33**	**15,467.64**

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS
GSP Crop Science Limited Ahmedabad

GSP CROP SCIENCE LIMITED (Formerly known as GSP CROP SCIENCE PRIVATE LIMITED)
CIN:L24120GJ1985PLC007641
Unaudited Consolidated Cash Flow Statement for the half year ended September 30, 2026

(Rs. in millions)

Particulars	For the period ended September 30, 2026	For the period ended September 30, 2025
A. Cash flow from operating activities		
Profit/(Loss) Before tax	958.09	1,077.52
Profit before tax	**958.09**	**1,077.52**
Adjustments for:		
Depreciation and amortisation expense	187.22	138.08
Gain on disposal of property, plant & equipment	(57.30)	(1.46)
Finance costs	142.56	172.96
Interest income	(32.52)	(17.22)
Provision for expected credit loss	12.43	30.00
Bad Debts written off	3.27	0.23
Sundry Balance Written off	4.41	1.46
Liabilities no longer required written back	(5.96)	(0.03)
Net unrealised exchange loss	(20.73)	12.89
Net Gain on investments measured at fair value through profit or loss	(1.46)	(6.58)
Gain on Sale of Investment	(0.49)	(0.05)
Provision for inventories (net)	(0.92)	(1.44)
Operating profit before working capital changes	**1,188.60**	**1,406.36**
Changes in working capital:		
(Increase)/ Decrease in Inventories	(468.88)	245.71
(Increase)/ Decrease in Trade receivable, loans and other financial & Non financial assets	(3,468.29)	(2,703.11)
Increase/ (Decrease) in Trade payables, provisions and other financial & Non financial liabilities	2,126.89	1,543.35
Cash used from operations	**(621.68)**	**492.31**
Income tax paid (net of refund)	(212.63)	(226.33)
Net cash generated from operating activities (A)	**(834.31)**	**265.98**
B. Cash flow from investing activities		
Purchase of property, plant and equipment("PPE"), intangible assets (Including capital work-in-progress, intangible assets under development and capital advances)	(892.55)	(349.80)
Proceeds from sale of property, plant and equipment	237.13	12.02
Proceeds from / (Investments in) Bank Deposits other than Cash and Cash Equivalents	(4.79)	(11.13)
Interest received	26.01	42.03
Proceeds from sale of Investment	121.94	50.05
Payment for Purchase of investment in subsidaries	(31.50)	-
Payment for Purchase of investment	(0.01)	(103.95)
Net cash (used in) investing activities (B)	**(543.77)**	**(360.78)**
C. Cash flow from financing activities		
Proceeds of long-term borrowings	620.50	-
Repayment of long-term borrowings	(75.69)	(119.65)
Proceeds/(Repayment) from short term borrowings (net)	(289.89)	374.90
Issue expenses	(2.88)	-
Repayment of Lease Liabilities	(4.27)	(2.08)
Change in Non Controlling Interest	(13.81)	-
Finance costs	(126.20)	(177.83)
Dividend paid to shareholders	(46.52)	(29.26)
Net cash generated from financing activities (C)	**61.24**	**46.08**
Net Increase / (decrease) in Cash and Cash Equivalents (A)+(B)+(C)	**(1,316.84)**	**(48.72)**
Cash and cash equivalents at the beginning of the year	1,553.21	180.75
Effect of exchange differences on restatement of foreign currency Cash and cash	(3.12)	0.15
Cash and Cash Equivalents at the end of the period/year	**233.25**	**132.18**
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash and cash equivalents at the end of period/year	**233.25**	**132.18**
Add: Bank balances not considered as Cash and Cash Equivalents	158.21	153.82
Cash and Other Bank Balance at the end of the period/year	**391.46**	**286.00**

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS
GSP Crop Science Limited Ahmedabad

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Notes

1. The consolidated financial results of GSP Crop Science Limited (the 'Company') have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

2. The consolidate financial results for the quarter and six months ended September 30, 2026, which have been subjected to a Limited Review by the Statutory Auditors of the Company, have been reviewed and approved by the Audit Committee and the Board of Directors of the Company at its meeting held on November 13, 2026, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. The Limited review report does not contain any qualifications.

3. The Group is primarily engaged in one business segment, namely the agrochemical business, as determined by the chief operating decision maker, in accordance with Ind-AS 108 "Operating Segments". Therefore, there is only one reportable segment, namely agrochemical.

4. The consolidated financial result of the group are comprising of its subsidiaries as follows:
   a. Rajdhani Petrochemicals Private Limited - Wholly owned subsidiary
   b. GSP Intermediates Private Limited – Wholly owned subsidiary
   c. GSP Agroquimica Do Brasil LTDA - Wholly owned foreign subsidiary

5. The Board of Directors in the meeting held during the current quarter has approved a Scheme of Arrangement ("the Scheme") between Rajdhani Petrochemicals Private Limited and manufacturing undertaking of GSP Intermediates Private Limited (both entities are wholly owned subsidiaries of GSP Crop Science Limited), to merge with GSP Crop Science Limited with effect from the appointed date of April 1, 2026, subject to regulatory and statutory approvals, as applicable. The Scheme has been filed for approval with Hon'ble NCLT, Ahmedabad on October 28, 2026 as required under section 230-232 of the Companies Act, 2013. Pending the necessary approvals, the effect of the Scheme has not been given in the financial results.

6. The Board of Directors of the company, in its meeting dated May 26, 2026, had proposed final divided of Rs. 1 per share for FY 2025-26 which was approved by the members at the Annual General Meeting held on September 18, 2026 and was paid to the members on September 25, 2026. The dividend declared and paid by the company is in accordance with Section 123 of the Companies Act 2013, as applicable

7. Exceptional item includes: -

   Year ended March 31, 2026

   Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour Codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes has resulted in material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and relevant Accounting Standard, the company has assessed and accounted the estimated incremental impact of Rs. 45.56 million as in the year ended March 31, 2026.

During the current quarter, the Government of India has further notified the final Central Rules under the Labour Code and the company continues to monitor the finalization of State Rules, as well as Government clarification on other aspects of the Labour Codes, and will recognize the consequential impact, if any, based on such developments.

For GSP Crop Science Limited (Formally known as GSP Crop Science Private Limited)

GSP Crop Science Limited Ahmedabad

Bhavesh Shah
Chairman and Managing Director
Date: November 13, 2026
Place: Ahmedabad

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS

MSKC & Associates LLP
Chartered Accountants

601/B, Wing A, Floor 6
Westgate Business Bay, SG Highway
Vejalpur, Ahmedabad 380051, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of GSP Crop Science Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of GSP Crop Science Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of GSP Crop Science Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2026, and the year to date results for the period from April 1, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2025, as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit/review.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1.	Rajdhani Petrochemicals Private Limited	Subsidiary
2.	GSP Intermediates Private Limited	Subsidiary
3.	GSP Agroquimica Do Brazil LTDA	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the financial results of one foreign subsidiary which has not been reviewed by their auditor / are not subject to review, whose financial results reflects total asset of Rs. 195.09 million as at September 30, 2026 and total revenue of Rs. nil and Rs. nil, total net loss after tax of Rs. 16.73 million and Rs. 30.78 million and total comprehensive loss of Rs. 15.46 million and Rs. 29.74 million for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026, as considered in the Statement. These financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such management prepared unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Jaiminkumar N Panchal
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Date: 2026.11.13 19:21:20 +05'30'

MSKC & ASSOCIATES LLP CHARTERED ACCOUNTANTS

Jaiminkumar Panchal
Partner
Membership No.: 133428
UDIN: 26133428ANCJME3673

Place: Ahmedabad
Date: November 13, 2026

GSP CROP SCIENCE LIMITED
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Annexure B

Statement of Deviation or Variation in utilization of Funds raised through Public Issue for the Quarter ended September 30, 2026:

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	GSP Crop Science Limited
Mode of Fund Raising	Public Issue i.e. Initial Public Offer
Date of Raising Funds	March 20, 2026 (Allotment Date)
Amount Raised	Fresh Issue of Rs.2400 Mn. Offer for Sale of Rs.1600.00 Mn
Report filed for Quarter ended	September 30, 2026
Monitoring Agency	Applicable
Monitoring Agency Name,	CRISIL Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Audit Committee reviewed and noted that there is no deviation or variation in the utilization of IPO proceeds from the objects stated in the Prospectus.
Comments of the auditors, if any	Not Applicable

Objects for which funds have been raised and where there has been a deviation, in the following table (Rs. In Mn.)

Original Object	**Modified Object, if any**	**Original Allocation**	**Modified allocation, if any**	**Funds Utilised**	**Amount of Deviation/Variation for the quarter according to applicable object**	**Remarks if any**
Repayment or pre-	NA	1700.00	0.00	1700.00	0.00	Proceeds fully utilized

repayment of all or a portion of certain outstanding borrowings availed by our Company						as of June 30, 2026
General corporate purposes	NA	503.17	0.00	503.17	0.00	Proceeds fully utilized as of June 30, 2026
Issue expenses	NA	196.83	0.00	179.02	17.81	Proceeds utilized Towards auditor's fees, commissions, Brokerage and other issue related expenses

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

GSP Crop Science Limited

Bhavesh Vrajmohan Shah
Chairman and Managing Director
DIN: 00094669

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Annexure C

Details as required in under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 are given below:

Particulars	Mr. Shail Jayesh Shah
Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Chief Financial Officer (Key Managerial Personnel) of the Company
Date of appointment	With effect from November 13, 2026.
Brief profile	Mr. Shah is Whole-Time Director of Company. He holds a bachelor's degree in commerce from H.L Institute of Commerce, Gujarat University. He was admitted as an associate of the Institute of Chartered Accountants of India. He has passed the final examination for diploma in Information System Audit from Institute of Chartered Accountants of India. He was a founding partner of a chartered accountancy firm, M/s. Shail J. Shah and Associates. He has been associated with Company since 2013 and is involved in handling accounting, finance & treasury, taxation, legal, secretarial and information technology at Company. He has over 15 years of experience in the agro-chemical industry.
Disclosure of Relationship between Directors (in case of appointment as a Director)	Mr. Shah is not related to any Director or Key Managerial Personnel of the Company, except his directorship in the Company.

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www.gspcrop.in | **CIN:** L24120GJ1985PLC007641

Annexure D

Date: November 13, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Limited
Exchange Plaza,
Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051

Scrip Code: 544733

Trading Symbol: GSPCROP

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 (5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ('SEBI LODR Regulations'), the following Key Managerial Personnels of the Company are authorized to determine materiality of an event or information and for the purpose of making disclosure to the stock exchange(s) under Regulation 30 of SEBI LODR Regulations:

Sr. No	Name	Designation	Contact Details
1	Mr. Bhavesh Vrajmohan Shah	Chairman and Managing Director (DIN: 00094669)	Email id: bhaveshshah@gspcrop.com Contact Number: +91 79 61915151
2	Mr. Shail Jayesh Shah	Whole Time Director and Chief Financial Officer(CFO) (DIN: 07543594)	Email id: shailshah@gspcrop.com Contact Number: +91 79 61915111
3	Mr. Kamleshbhai D Patel	GM(Legal), Company Secretary & Compliance Officer (M No. FCS 8018)	Email id: kdpatel@gspcrop.com Contact Number: +91 79 61915165

We request you to kindly take this on your record and suitably disseminate it to all concerned.
Thanking you,

Yours faithfully,
For GSP Crop Science Limited

Patel Kamleshbhai D
Digitally signed by Patel Kamleshbhai D
Date: 2026.11.13 19:43:13 +05'30'

GSP Crop Science Limited

Kamleshbhai D Patel
GM (Legal), Company Secretary & Compliance Officer
M. No. FCS 8018

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Annexure E

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are as follows:

Particulars	Details
Reason for change viz. ~~appointment, reappointment, resignation, removal, death~~ or otherwise	Mr. Rajesh Valiya Naduvath- Head of International Business and Strategy of the Company has retired from the services of the Company and hence ceased to be a Senior Management Personnel
Date ~~of appointment/reappointment/cessation~~ (as applicable) ~~& term of appointment/re-appointment~~	With effect from the close of business hours on November 13, 2026
Brief profile (in case of appointment)	Not Applicable
Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable