Shah & Shah
CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Half Yearly Standalone Financial Results of Crop Life Science Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of
Crop Life Science Limited

1. We have reviewed the accompanying Statement of Unaudited standalone Financial Results of **Crop Life Science Limited** ("the Company") for the half year ended September 30, 2026 ("the Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2. The statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

For **Shah & Shah**
Chartered Accountants
(Firm Registration Number 131527W)

Shah & Shah Ahmedabad FRN No. 131527W Chartered Accountants

Tejas C. Shah
Partner
Membership No 135639
UDIN: 26135639EXXKH6487
26135639XEXXKH6487

Date: November 13, 2026
Place: Ahmedabad

207, Samedh, Besides Associated Petrol Pump, C. G. Road, Ahmedabad-380006 | +91 79 4030 7519 | www.shahandshahca.com

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

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(INR in Lacs)

Sr. No.	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**		
1	**Non-current assets**		
(a)	Property, plant and equipment	1,082.29	1,280.27
(b)	Other intangible assets	17.05	15.91
(c)	Right-to-use Asset	125.49	267.97
(d)	Investments in subsidiaries, joint ventures and associates	1,248.13	1,248.13
(e)	**Financial assets**		
(i)	Investment	65.98	63.94
(ii)	Other financial assets	51.21	39.87
(f)	Deferred Tax assets (net)	49.08	54.25
	Total non - current assets	**2,639.23**	**2,970.34**
2	**Current assets**		
(a)	Inventories	7,913.95	7,055.55
(b)	Financial assets		
(i)	Trade receivables	11,587.12	7,414.47
(ii)	Cash and cash equivalents	50.86	89.15
(iii)	Bank Balances other than (ii) above	150.00	203.51
(iv)	Other financial assets	9.87	12.69
(c)	Other current assets	2,900.85	2,785.98
	Total current assets	**22,612.65**	**17,561.35**
	Total assets (1+2)	**25,251.88**	**20,531.69**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
(a)	Share capital	1,714.00	1,714.00
(b)	Other equity	7,202.42	6,820.52
	Total equity	**8,916.42**	**8,534.52**
	LIABILITIES		
2	**Non-current liabilities**		
(a)	**Financial liabilities**		
(i)	Borrowings	1,216.71	240.65
(ii)	Lease Liabilities	90.16	205.79
(b)	Provisions	109.67	109.67
	Total non - current liabilities	**1,416.54**	**556.11**
3	**Current liabilities**		
(a)	**Financial liabilities**		
(i)	Borrowings	5,301.06	5,119.91
(ii)	**Trade payables**		
	(a) Due to Micro & Small Enterprises	233.42	98.29
	(b) Due to Other than Micro & Small Enterprises	8,255.57	5,163.73
(iii)	Lease Liabilities	38.78	90.30
(iv)	Other financial liabilities	559.19	495.81
(b)	Provisions	182.24	34.11
(c)	Current Tax Liabilities (Net)	99.04	61.54
(d)	Other current liabilities	249.62	377.37
	Total current liabilities	**14,918.92**	**11,441.06**
	Total equity and liabilities (1+2+3)	**25,251.88**	**20,531.69**

Place : Vadodara
Date : November 13, 2026

FOR IDENTIFICATION PURPOSES ONLY * SHAH * AHMEDABAD * CHARTERED ACCOUNTANTS * FOR IDENTIFICATION PURPOSES ONLY

CROP LIFE SCIENCE LTD. INDIA

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
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UNAUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(INR in Lacs)

Sr. No.	Particulars	Half year ended	Preceding half year ended	Corresponding half year ended in previous year	Previous year ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	12,541.43	8,690.17	12,027.25	20,717.42
II	Other income	71.61	96.87	74.23	171.10
III	**Total income**	**12,613.04**	**8,787.04**	**12,101.48**	**20,888.52**
IV	**Expenses**				
(a)	Cost of materials consumed	10,469.97	6,157.31	10,020.93	16,178.24
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(973.79)	(80.66)	(960.48)	(1,041.15)
(c)	Employee benefits expense	707.87	650.65	735.38	1,386.03
(d)	Finance costs	278.39	261.33	282.27	543.60
(e)	Depreciation and amortisation expense	151.24	151.42	189.41	340.83
(f)	Other expenses	1,478.32	1,070.96	1,425.86	2,496.82
	Total expenses	**12,112.00**	**8,211.01**	**11,693.37**	**19,904.37**
V	**Profit / (loss) before exceptional items, share of JVs and tax**	**501.04**	**576.03**	**408.11**	**984.15**
VI	Exceptional items - gain / (loss)	26.01	(23.35)	29.63	6.28
VII	**Profit / (loss) before tax**	**527.05**	**552.68**	**437.74**	**990.43**
VIII	**Tax expense**				
(a)	Current tax	140.00	186.18	126.74	312.92
(b)	Deferred tax	5.15	(9.75)	(11.43)	(21.18)
(c)	Tax relating to earlier years	-	-	-	-
	Total tax expense	**145.15**	**176.43**	**115.31**	**291.74**
IX	**Profit / (loss) for the period from continuing operations**	**381.90**	**376.25**	**322.43**	**698.69**
X	**Other comprehensive income**				
A (i)	Items that will not be reclassified to profit or loss	-	20.93	-	20.93
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	(5.27)	-	(5.27)
	Total other comprehensive income	-	**15.66**	-	**15.66**
XI	**Total comprehensive income for the period**	**381.90**	**391.91**	**322.43**	**714.35**
XII	**Paid-up equity share capital (face value of Rs. 10 each)**	**1,714.00**	**1,714.00**	**1,714.00**	**1,714.00**
XIII	**Other equity (as per Balance Sheet of the year)**				**6,820.52**
XIV	**Earnings per equity share (face value of Rs. 10 each) - not annualised for interim periods**				
(a)	Basic (Rs.)	2.22	2.20	1.88	4.08
(b)	Diluted (Rs.)	2.22	2.20	1.88	4.08

Rajesh V Lunagariya
Managing Director
DIN : 01580748

Place : Vadodara
Date : November 13, 2026

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INDIA

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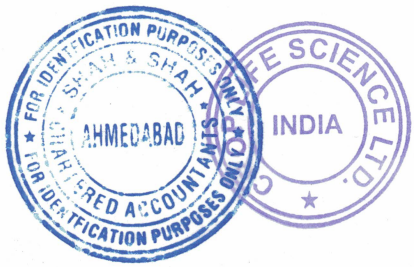
UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

(INR in Lacs)

Particulars	Period ended 30.09.2026 Unaudited	Period ended 30.09.2025 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	527.05	437.74
Adjustments for:		
Depreciation and amortisation expense	151.24	189.41
Finance costs	278.39	282.27
Interest income	(1.08)	(5.62)
(Profit) / loss on sale of property, plant and equipment (net)	(0.18)	(29.63)
Provision for expected credit loss	144.76	51.24
Unrealised Gain on Foreign Exchange		(9.34)
Other comprehensive income items recognised (pre-tax, non-cash)	-	
Operating profit before working capital changes	**1,100.18**	**916.07**
Changes in operating assets and liabilities:		
(Increase) / decrease in inventories	(858.40)	(2,063.52)
(Increase) / decrease in trade receivables	(4,621.30)	(1,212.70)
(Increase) / decrease in other non-current financial assets	(11.33)	37.83
(Increase) / decrease in other current financial assets	2.13	(4.67)
(Increase) / decrease in other assets	(660.01)	(1,110.97)
Increase / (decrease) in trade payables	3,775.19	2,095.21
Increase / (decrease) in other financial liabilities	48.24	176.49
Increase / (decrease) in other liabilities	176.13	(123.26)
Increase / (decrease) in provisions	148.13	-
Cash generated from / (used in) operations	**(901.04)**	**(1,289.52)**
Direct taxes paid (net of refunds)	(102.49)	(117.16)
NET CASH FROM / (USED IN) OPERATING ACTIVITIES (A)	**(1,003.53)**	**(1,406.68)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE, intangibles and CWIP (net of disposal proceeds, incl. capital advances / creditors)	109.62	(133.34)
(Purchase) / sale of investments (net)	(2.04)	344.99
(Investment in) / maturity of bank deposits and other bank balances (net)	53.51	(22.60)
Interest received	1.08	5.62
NET CASH FROM / (USED IN) INVESTING ACTIVITIES (B)	**162.17**	**194.67**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (repayment) of non-current borrowings (net)	1,016.32	17.76
Proceeds / (repayment) of current borrowings (net)	-	1,635.09
Payment of principal portion of lease liabilities	(75.75)	(68.48)
Interest paid on lease liabilities	(14.83)	
Finance costs paid (other than on leases)	(263.56)	(264.00)
Dividends paid and other equity movements	-	
NET CASH FROM / (USED IN) FINANCING ACTIVITIES (C)	**662.18**	**1,320.37**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C)	**(179.18)**	**108.36**
Cash and cash equivalents at the beginning of the period (net of bank overdraft)	(4,948.39)	(5,207.59)
Cash and cash equivalents at the end of the period (net of bank overdraft)	**(5,127.57)**	**(5,099.23)**



Rajesh V Lunagariya.

Rajesh V Lunagariya
Managing Director
DIN : 01580748

Place : Vadodara
Date : November 13, 2026

Crop Life Science Limited

CIN : L24124GJ2006PLC048297

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A. Equity share capital (INR in Lacs)

Particulars	Amount
Balance as at 31st March, 2025	**1,714.00**
Changes in equity share capital during the previous year	-
Balance as at 31st March, 2026	**1,714.00**
Changes in equity share capital during the current period	-
Balance as at 30th September, 2026	**1,714.00**

B. Other equity (INR in Lacs)

Particulars	Securities Premium	Profit and Loss	Other Comprehensive Income	Total
Balance as at 31st March, 2025	**1,996.62**	**4,096.61**	**12.95**	**6,106.18**
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
Balance as at 31st March, 2026	**1,996.62**	**4,795.29**	**28.61**	**6,820.52**
Profit for the period (Addition/Deduction During The Period)		381.90		381.90
Other comprehensive income for the period (Net of Tax)			-	-
Balance as at 30th September, 2026	**1,996.62**	**5,177.19**	**28.61**	**7,202.42**

Rajesh V. Lunagaria.

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Explanatory Notes

1. The above unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on November 13, 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 from time to time.

3. The Company is operating in single business segment which is Manufacturing and dealing in pesticides, insecticides, herbicide, fertilizers and allied products related to research and technical formulations.

4. The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year and the year to date 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.

5. The figures for previous period have been regrouped / reclassified / restated wherever necessary to make them comparable with the current year's classification.

Place : Vadodara
Date : 13-11-2026

Rajesh V Lunagariya
Managing Director
DIN : 01580748