CROP LIFE SCIENCE LTD.

CIN:L24124GJ2006PLC048297

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: 30th May, 2025

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 **Thursday, 29th May, 2025** 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 31st March, 2025 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 31st March, 2025, Standalone Statement of Assets and Liabilities as at 31st March 2025 and Standalone Cash Flow Statements for the financial year ended 31st March 2025.
ii) Consolidated Audited Financial Results for the Half year and financial year ended 31st March, 2025, Consolidated Statement of Assets and Liabilities as at 31st March 2025 and Consolidated Cash Flow Statements for the financial year ended 31st March 2025.
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 31st March, 2025.

The Board Meeting was commenced at 04:15 PM on 29th May, 2025 and concluded at 12:10 AM at 30th May 2025.

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Kindly take the above on your record.

Thanking You,
Yours Faithfully,

For, CROP LIFE SCIENCE LIMITED

RAJESHKUMAR VRAJLAL LUNAGARIYA

Digitally signed by RAJESHKUMAR VRAJLAL LUNAGARIYA
DN: C=IN, S=Gujarat, Phone=1c4c12c3cda9dc9496eadc557856bbfd9b18a807cc71214a0220e65b0f1dc3e0, PostalCode=390020, STREET="Old Padra Road , Vadodara , Vadodara", OID.2.5.4.65=4f9557cb3f2746b2af792502f9e22960, SERIALNUMBER=4d8aae368507a21db62f9aca8ae845fa361b3a344a15eaf6969d5e1343bb358133f, O=Personal, CN=RAJESHKUMAR VRAJLAL LUNAGARIYA
Reason: I am the author of this document
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Date: 2025-05-30 00:50:31
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Rajeshkumar Vrajlal Lunagariya
Managing Director
DIN: 01580748

Independent Auditor's Report on Audit of Half Year and Year to Date Standalone Financial Results

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, 2025 (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, 2025:

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, 2025.

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, 2025 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

Shah & Shah Ahmedabad FRN No. 131527W Chartered Accountants

financial statements for the half year ended and year ended March 31, 2025.

This responsibility includes preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2025, 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, 2025

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

Shah & Shah
Ahmedabad
FRN No. 131527W
Chartered Accountants

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, 2025 being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the half year ended September 30, 2024, 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

UDIN: 25135639BMISVM9829

Shah & Shah Ahmedabad FRN No. 131527W Chartered Accountants

Date: May 29, 2025
Place: Ahmedabad

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-25	31-Mar-24	30-Sep-24	March 31, 2025	March 31, 2024
		Audited	Audited	Unaudited	Audited	Audited
Revenue						
I	Revenue from operations	9,426.19	10,116.23	10,632.81	20,059.00	19,861.07
II	Other income	94.06	118.58	4.10	98.16	210.01
III	**Total income (I + II)**	**9,520.25**	**10,234.81**	**10,636.91**	**20,157.16**	**20,071.07**
IV	**EXPENSES**					
	(a) Cost of materials consumed	6,381.81	7,783.75	8,559.03	14,940.84	15,707.99
	(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(118.40)	(270.03)	(652.93)	(771.33)	(1,082.36)
	(c) Employee benefit expense	704.36	581.95	562.26	1,266.62	1,125.68
	(d) Finance costs	245.89	190.12	228.62	474.51	338.45
	(e) Depreciation and amortisation expense	162.16	152.14	150.28	312.44	320.61
	(f) Other expenses	1,688.98	1,401.02	1,344.11	3,033.09	2,847.36
	Total Expenses	**9,064.80**	**9,838.95**	**10,191.37**	**19,256.17**	**19,257.73**
V	**Profit/(Loss) before tax (III- IV)**	**455.45**	**395.86**	**445.54**	**900.99**	**813.35**
VI	**Tax Expense**					
	(a) Current tax	146.49	160.93	105.00	251.49	237.03
	(b) Deferred tax liabilty / (assets)	(9.42)	(33.53)	(3.11)	(12.53)	(27.91)
	Total tax expense	**137.07**	**127.40**	**101.89**	**238.96**	**209.12**
VII	**Profit/(Loss) after tax from continuing operations (V - VI)**	**318.38**	**268.46**	**343.65**	**662.03**	**604.23**
VIII	**Profit/(Loss) for the year (VII)**	**318.38**	**268.46**	**343.65**	**662.03**	**604.23**
	(i) Net Gain on fair value of FVOCI Equity Instruments	(21.84)	5.65	-	(21.84)	5.65
	(ii) Income tax relating to items that will not be reclassified to profit or loss	5.50	(1.42)	-	5.50	(1.42)
IX	**Total other comprehensive income**	(16.34)	4.23	-	(16.34)	4.23
X	**Total comprehensive income for the year (VIII+X)**	**302.04**	**272.69**	**343.65**	**645.69**	**608.46**
XI	**Basic & diluted earnings per share of face value of INR 10 each fully paid up.**					
	(a) Basic	1.86	1.79	2.00	3.86	4.02
	(b) Diluted	1.86	1.79	2.00	3.86	4.02

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

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

Crop Life Science Ltd. Vadodara

Rajesh V. Lunagaria

Crop Life Science Limited

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AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES

(INR in Lacs)

		Particulars	As at March 31, 2025	As at March 31, 2024
			Audited	Audited
A		**ASSETS**		
	1	**Non-current assets**		
		(a) Property, plant and equipment	1,842.09	1,748.71
		(b) Other intangible assets	21.47	28.97
		(c) Right-to-use Asset	350.83	405.09
		(d) Investments in subsidiaries, joint ventures and	1,248.13	1,248.13
		(e) Financial assets		
		(i) Investment	60.10	-
		(ii) Other finanicial assets	73.62	71.53
		(f) Deferred Tax assets (net)	38.32	20.29
		Total non - current assets	3,634.56	3,522.72
	2	**Current assets**		
		(a) Inventories	4,889.38	3,981.75
		(b) Financial assets		
		(i) Trade receivables	6,929.15	7,740.04
		(ii) Cash and cash equivalents	72.65	57.74
		(iii) Other financial assets	2.25	26.99
		(c) Other current assets	2,242.70	1,900.37
		Total current assets	14,136.13	13,706.89
		Total assets (1+2)	**17,770.69**	**17,229.61**
B		**EQUITY AND LIABILITIES**		
	1	**Equity**		
		(a) Share capital	1,714.00	1,714.00
		(b) Other equity	6,106.17	5,460.49
		Total equity	7,820.17	7,174.49
		LIABILITIES		
	2	**Non-current liabilities**		
		(a) Financial liabilities		
		(i) Borrowings	277.52	488.51
		(ii) Lease Liabilities	273.30	334.53
		(b) Provisions	114.85	75.33
		Total non - current liabilities	665.67	898.37
	3	**Current liabilities**		
		(a) Financial liabilities		
		(i) Borrowings	3,781.77	2,487.77
		(ii) Trade payables	-	-
		(a) Due to Micro & Small Enterprises	174.24	303.01
		(b) Due to Other than Micro & Small Enterprises	3,980.41	4,936.68
		(iii) Lease Liabilities	98.93	78.14
		(iv) Other financial liabilities	653.12	634.60
		(b) Current Tax Liabilities (Net)	18.32	32.19
		(c) Other current liabilities	578.06	684.36
		Total current liabilities	9,284.85	9,156.75
		Total equity and liabilities (1+2+3)	**17,770.69**	**17,229.61**

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Crop Life Science Ltd. Vadodara

Rajesh V. Lunagariya.

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AUDITED STANDALONE STATEMENT OF CASH FLOWS

(INR in Lacs)

Particulars	Year Ended March 31, 2025 Audited	Year Ended March 31, 2024 Audited
Cash flow from operating activities		
Profit before tax	900.99	813.35
Adjustments for :		
Depreciation and amortisation expense	312.44	320.61
Finance costs	474.51	338.45
Interest income	(33.96)	(133.43)
Gain on Cancellation of Lease	0.00	(2.43)
Profit on sale of Property, Plant & Equipment	0.09	(50.26)
Provision for expected credit Loss	(10.56)	69.57
Operating profit before working capital changes	**1,643.51**	**1,355.86**
Changes in operating assets and liabilities:		
(Increase)/Decrease in Inventories	(907.63)	(1,363.01)
(Increase)/Decrease in Trade receivables	821.46	(4,554.07)
(Increase)/Decrease in Other non-current financial asset	(2.09)	(26.53)
(Increase)/Decrease in Investment	(60.10)	
(Increase)/Decrease in Other current financial assets	24.74	(9.93)
(Increase)/Decrease in Other current assets	(342.33)	703.24
Increase/(Decrease) in Trade payable	(1,085.04)	3,240.81
Increase/(Decrease) in Other current Financial Liabilities	20.79	(111.36)
Increase/(Decrease) in Other current liabitlies	(169.62)	100.92
Increase/(Decrease) in Provisions (current liabilities)	42.84	40.63
Cash flow generated from operations	**(13.47)**	**(623.44)**
Direct taxes paid (net)	(216.98)	(204.29)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**(230.45)**	**(827.73)**
Cash flows from investing activities		
Purchase of Property, plant and equipments	(357.63)	(739.72)
Proceeds from sale of Property, plant and equipments	0.98	265.84
Investment In subsidiary	0.00	(1,248.13)
Interest received	33.96	133.27
NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B)	**(322.70)**	**(1,588.74)**
Cash flows from financing activities		
Proceeds/(repayment) of Long term borrowings	6.74	(379.07)
Proceeds From IPO	-	2,510.62
Payment of Principal portion Lease Liability	(40.45)	(110.64)
Interest on Lease Liability	(40.96)	(22.12)
Increase/(Decrease) in Short term Borrowing (Net)	1,076.28	753.85
Finance costs Paid	(433.56)	(316.33)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	**568.06**	**2,436.32**
NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)	**14.91**	**19.85**
Cash and cash equivalents at the beginning of the year	57.74	37.89
Cash and cash equivalents at the end of the year	**72.65**	**57.74**

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Crop Life Science Ltd. Vadodara

Rayesan V. Unnayya.

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AUDITED STANDALONE STATEMENT OF CHANGES IN EQUITY

Statement of Changes in Equity for the year ended 31st March, 2025

Equity Share Capital (INR in Lacs)

Particulars	Amount
Balance as on 31st March, 2023	1,200.00
Changes during the year	514.00
Balance as on 31st March, 2024	1,714.00
Changes during the year	-
Balance as on 31st March, 2025	1,714.00

Other Equity (INR in Lacs)

Particulars	Reserves and Surplus	Retained Earnings		Total
	Securities Premium	Profit and Loss	Other Comprehensive Income	
Balance as at 31st March, 2023	-	**2,830.35**	25.06	2,855.41
Profit for the year(Addtion/Deduction During The Year)	1,996.62	604.23	-	2,600.85
Other comprehensive income for the year (Net of Tax)	-	-	4.23	4.23
Balance as at 31st March, 2024	**1,996.62**	**3,434.58**	29.29	5,460.49
Profit for the year(Addtion/Deduction During The Year)	-	662.03	-	662.03
Other comprehensive income for the year (Net of Tax)	-	-	(16.34)	(16.34)
Balance as at 31st March, 2025	**1,996.62**	**4,096.62**	12.95	6,106.17

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Rajesh V. Lunagariya.

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AUDITED STANDALONE SEGMENT INFORMATION

(INR in Lacs)

Sr no	Particulars	March 31, 2025 (Audited)	March 31,2024 (Audited)
1	**Segment Revenue (Sales and Other operating income)**		
a	Agro chemicles	20157.16	16512.30
b	Agro trade	0	3558.78
	Revenue Form Operation	**20157.16**	**20071.08**
2	**Segment Result**		
a	Agro chemicles	14,837.99	15383.32
b	Agro trade	102.85	324.67
	Total	**14940.84**	**15707.99**
	less:		
	(i) Finance Cost	474.51	338.45
	(ii)Expenses	3,840.82	3211.30
	Total Profit/(loss) before tax	**900.99**	**813.35**
	Segment Assets		
a	Agro chemicles	6,455.64	4282.93
b	Agro trade	473.51	3457.11
	Total Segment Assets	**6,929.15**	**7740.04**
	Segment Liabilities		
a	Agro chemicles	4,059.96	2155.83
b	Agro trade	94.69	3083.86
	Total Segment Liabilities	**4,154.65**	**5239.69**
	Net Capital employed	**2774.50**	**2500.35**

Notes:

The business of the Group is divided into two business segments. These segments are the basis for management control and hence form the basis for reporting. The business of each segment comprises of:

a) Agro Chemicles:- This is the main area of the Operation and includes the manufacturing and dealing in pesticides , insecticides, herbicide, fertilizers and allied products related to research and technical formulations

b) Agro Trade:-This includes the Trading of Agro Products.

Based On the " Management approach" defined in IND as 108-Operating segments,Chief Operation Decision Maker evalutes the Company's Performance and allocate resources based on an anaylsis of various performance indicators by business segments.Accordingly information has been presented along this segments.

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EXPLAINATORY 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 29, 2025.

2. The financial results of the company have been prepared in accoradance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed Under Section 133 of the companies Act, 2013.

3. 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.

4. The figures for the half year ended 31st March 2025 and 31st March 2024 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 Company has received an amount of INR 2672.80 Lakhs , being proceeds from fresh issue of equity shares. Details of Net Proceeds and its utilisation are summarised as below:

(INR in Lacs)

Object of the issue	Amount Proposed	Utilised upto	Un-utilised upto
1. Repayment of Unsecured Loan	70.00	70.00	-
2. Working Capital	1900.00	1900.00	-
3. General corporate Purpuse	650.00	650.00	-
4. IPO Related Expense	52.80	52.80	0.00
Total	**2672.80**	**2672.79**	**0.00**

Place : Vadodara
Date : May 29, 2025

Rajesh V Lunagariya
Managing Director
DIN : 01580748

Crop Life Science Ltd. Vadodara

FOR IDENTIFICATION PURPOSES ONLY ★ SHAH & SHAH ★ AHMEDABAD ★ CHARTERED ACCOUNTANTS ★ FOR IDENTIFICATION PURPOSES ONLY

Independent Auditor's Report on Audit of Half Year and Year to Date Consolidated Financial Results

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, 2025 (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, 2025:

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, 2025.

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, 2025 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, 2025.

This responsibility includes preparation and presentation of the Statement for the half year and year ended March 31, 2025, 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, 2025

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

UDIN: 25135639BMPSV06828

Shah & Shah Ahmedabad FRN No. 131527W Chartered Accountants

Date: May 29, 2025
Place: Ahmedabad

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

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON MARCH 31, 2025

(INR in Lacs)

Particulars	Half Year Ended		Year Ended	
	31-Mar-25	30-Sep-24	March 31, 2025	31-Mar-24
	Audited	Unaudited	Audited	Audited
Continuing operations				
I Revenue from operations	9422.25	10,632.81	20,055.06	19,861.07
II Other income	90.88	4.12	95.00	210.55
III Total income (I + II)	**9513.13**	**10,636.93**	**20,150.06**	**20,071.62**
IV EXPENSES				
(a) Cost of materials consumed	6381.81	8,559.03	14,940.84	15,707.99
(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(118.40)	(652.93)	(771.33)	(1,082.36)
(c) Employee benefit expense	708.78	569.97	1,278.75	1,125.85
(d) Finance costs	245.90	229.41	475.31	339.31
(e) Depreciation and amortisation expense	247.28	235.35	482.63	322.63
(f) Other expenses	1647.33	1,316.95	2,964.28	2,847.49
Total Expenses	**9112.70**	**10,257.78**	**19,370.48**	**19,260.91**
V Profit/(Loss) before tax (III- IV)	**400.43**	**379.15**	**779.58**	**810.71**
VI Tax Expense				
(a) Current tax	146.49	105.00	251.49	237.03
(b) Deferred tax liability / (assets)	(28.91)	(3.11)	(32.02)	(27.91)
Total tax expense	**117.58**	**101.89**	**219.47**	**209.12**
VII Profit/(Loss) after tax from continuing operations (V - VI)	**282.85**	**277.26**	**560.11**	**601.59**
VIII Profit/(Loss) for the year (VII)	**282.85**	**277.26**	**560.11**	**601.59**
(i) Net Gain on fair value of FVOCI Equity	(21.84)	-	(21.84)	5.65
(ii) Income tax relating to items that will not be reclassified to profit or loss	5.50	-	5.50	(1.42)
IX Total other comprehensive income	(16.34)		(16.34)	**4.23**
X Total comprehensive income for the year (VIII+X)	**266.51**	**277.26**	**543.77**	**605.82**
Profit for the year Attributable to :				
Owners of the Holding Company	276.39	312.77	589.16	602.33
Non Controling Interest	6.46	(35.51)	(29.05)	(0.75)
XI Basic & diluted earnings per share of face value of INR 10 each fully paid up.				
(a) Basic	1.55	1.62	3.27	3.54
(b) Diluted	1.55	1.62	3.27	3.54

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

Rajesh V. Lunagariya.

Place : Vadodara
Date : May 29, 2025

Rajesh V Lunagariya
Managing Director
DIN : 01580748

Crop Life Science Ltd. Vadodara

FOR IDENTIFICATION PURPOSES ONLY
SHAH & SHAH
AHMEDABAD
CHARTERED ACCOUNTANTS
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CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

(INR in Lacs)

		Particulars	As at March 31, 2025	As at March 31, 2024
			Audited	Audited
A		**ASSETS**		
	1	**Non-current assets**		
		(a) Property, plant and equipment	3194.00	3225.23
		(b) Other intangible assets	61.10	82.90
		(c) Right-to-use Asset	350.83	405.09
		(d) Goodwill	196.07	196.07
		(e) Financial assets		-
		(i) Investment	60.10	
		(ii) Other financial assets	98.63	79.04
		(f) Deferred Tax assets (net)	-	-
		Total non - current assets	3960.73	3988.33
	2	**Current assets**		
		(a) Inventories	4889.38	3981.75
		(b) Financial assets		
		(i) Trade receivables	6929.22	7726.20
		(ii) Cash and cash equivalents	74.87	206.08
		(iii) Other Bank Balance	19.92	33.12
		(iv) Other financial assets	2.25	26.98
		(c) Current Tax assets (Net)	-	-
		(d) Other current assets	2294.21	2024.26
		Total current assets	14209.85	13998.39
		Total assets (1+2)	**18170.58**	**17986.72**
B		**EQUITY AND LIABILITIES**		
	1	**Equity**		
		(a) Share capital	1714.00	1714.00
		(b) Other equity	6031.42	5458.60
		Total equity	7745.42	7172.60
		Non-Controlling Interest	389.55	418.60
		LIABILITIES		
	2	**Non-current liabilities**		
		(a) Financial liabilities		
		(i) Borrowings	277.52	567.94
		(ii) Lease Liabilities	273.30	334.53
		(b) Deferred Tax Liabilities (net)	90.80	128.31
		(c) Provisions	114.85	75.34
		Total non - current liabilities	756.47	1106.12
	3	**Current liabilities**		
		(a) Financial liabilities		
		(i) Borrowings	3781.77	2559.65
		(ii) Trade payables		
		(a) Due to Micro & Small Enterprises	174.24	337.75
		(b) Due to Other than Micro & Small Enterprises	3983.94	4936.68
		(iii) Lease Liabilities	98.93	78.14
		(iv) Other financial liabilities	653.32	635.87
		(b) Current Tax Liabilities (Net)	8.41	27.28
		(c) Other current liabilities	578.53	714.03
		Total current liabilities	9279.14	9289.40
		Total equity and liabilities (1+2+3)	**18170.58**	**17986.72**

Rajesh V. Lunagariya.

Place : Vadodara
Date : May 29, 2025

Rajesh V Lunagariya
Managing Director
DIN : 01580748

Crop Life Science Ltd. Vadodara

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CONSOLIDATED CASH FLOW STATEMENT AS ON MARCH 31, 2025

(Amount in Lacs)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
	Audited	Audited
Cash flow from operating activities		
Profit before tax	779.58	559.99
Adjustments for :		
Depreciation and amortisation expense	482.63	442.16
Finance costs	475.31	466.51
Interest income	(37.51)	(136.18)
Gain on Cancellation of Lease		(2.43)
Profit on sale of Property, Plant & Equipment	0.09	(50.26)
Provision for expected credit Loss	(10.56)	69.57
Operating profit before working capital changes	1,689.54	1,349.36
Changes in operating assets and liabilities:		
(Increase)/Decrease in Inventories	(907.63)	(1,363.01)
(Increase)/Decrease in Trade receivables	821.39	(4,550.85)
(Increase)/Decrease in Other non-current financial asset	(79.67)	(26.31)
(Increase)/Decrease in Other current financial assets	24.74	(9.93)
(Increase)/Decrease in Other current assets	(319.76)	725.09
Increase/(Decrease) in Trade payable	(1,130.09)	3,263.87
Increase/(Decrease) in Other current Financial Liabilities	19.73	(151.59)
Increase/(Decrease) in Other current liabilities	(154.01)	103.53
Increase/(Decrease) in Provisions (current liabilities)	42.84	40.63
Cash flow generated from operations	7.08	(619.21)
Direct taxes paid (net)	(216.99)	(214.00)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(209.91)	(833.21)
Cash flows from investing activities		
Purchase of Property, plant and equipments	(390.27)	(744.04)
Proceeds from sale of Property, plant and equipments	2.33	265.83
Interest received	37.51	136.03
NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B)	(350.43)	(342.18)
Cash flows from financing activities		
Income Tax Refund	-	32.35
Proceeds/(repayment) of Long term borrowings	(72.70)	(1,236.20)
Proceeds from Issue of Equity Shares	-	2,510.63
Payment of Principal portion Lease Liability	(40.45)	(110.64)
Interest on Lease Liability	(40.96)	(22.12)
Increase/(Decrease) in Short term Borrowing (Net)	1,004.39	613.06
Finance costs Paid	(434.35)	(444.40)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	415.93	1,342.68
NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)	(144.41)	167.29
Cash and cash equivalents at the beginning of the year	239.20	71.91
Cash and cash equivalents at the end of the year	94.79	239.20

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 7,"Statement of Cash Flows"

Rajesh V. Lunagariya.

Rajesh V Lunagariya
Managing Director
DIN : 01580748

Crop Life Science Ltd. Vadodara

Place : Vadodara
Date : May 29, 2025

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Consolidated Statement of Changes in Equity as on 31st March, 2025

Equity Share Capital (Amount in Lacs)

Particulars	Amount
Balance as on 31st March, 2023	1,200.00
Changes during the year	514.00
Balance as on 31st March, 2024	1714.00
Changes during the year	
Balance as on 31st March, 2025	1714.00

Other Equity

Particulars	Reserves & Surplus			Non-controlling Interest	Total
	Securities Premium	Profit and Loss	Other Comprehensive *Income*		
Balance as on 31st March, 2023	-	2,830.35	25.06	-	2,855.41
Acquisition of NCI	-	-	-	419.35	419.35
Profit for the year(Addtion/Deduction During The Year)	1,996.62	602.33	-	(0.75)	2,598.21
Other comprehensive income for the year (Net of Tax)	-	-	4.23	-	4.23
Balance as at 31st March, 2024	1,996.62	3,432.68	29.29	418.60	5,877.20
Profit for the year(Addtion/Deduction During The Year)	-	589.16	-	-	589.16
Other comprehensive income for the year (Net of Tax)	-	-	(16.34)	(29.05)	(45.39)
Balance as at 31st March, 2025	1,996.62	4,021.84	12.95	389.55	6,420.97

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Crop Life Science Ltd. Vadodara

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Explainatory 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 29th, 2025.
2. The financial results of the company have been prepared in accoradance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed Under Section 133 of the companies Act, 2013.
3. The figures for the half year ended 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the half year unaudited figures up to the first half for the respective years. Also, the figures upto the end of first half had only been reviewed and not subject to audit.
Rajesh V. Lunagariya Crop Life Science Ltd. Vadodara Rajesh V Lunagariya Managing Director DIN : 01580748 Place : Vadodara Date : 29th May, 2025

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AHMEDABAD
CHARTERED ACCOUNTANTS
FOR IDENTIFICATION PURPOSES ONLY

Shah & Shah
CHARTERED ACCOUNTANTS

Certificate Indicating the Utilization of the Issue Proceeds as on 31st March 2025

Date: May 29th, 2025

To,
The General Manager
NSE Limited
Exchange Plaza, C-1,
Block G, Bandra Kurla Complex,
Bandra (E)
Mumbai – 400051

We would like to inform the Exchange that, with reference to circular reference number NSE/CML/2024/23 dated September 5th, 2024, We hereby submit the Statement of Utilization of Funds in **Annexure A**, with respect to fundraised through Initial Public Offer by the Company i.e. Crop Life Science Limited for the year ended on March 31, 2025.

The above certificate has been issued on the basis of documents and other records produced to us, which are duly verified by us. This certificate is given at the specific request of the client.

Our certification work is limited to that described in this certificate and was performed in accordance with the standard generally accepted in India. Those standards require that we plan and perform our certification work to obtain reasonable assurance about the working of the organization. Accordingly, we provide no opinion or other form of assurance with regard to our work or the information on which our work was based. We did not audit or otherwise verify the information supplied to us in connection with this engagement except to the extent specified in this certificate or our approved objectives and scope.

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

Shah & Shah Ahmedabad FRN No. 131527W Chartered Accountants

Per Tejas C Shah
Partner
Membership No 135639
Certificate No.12.2526
(for internal purpose only)
UDIN: 25135639BMISVL7456

Date: May 29th, 2025
Place: Ahmedabad

Annexure A
(in Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	Repayment Unsecured	70.00	70.00	-	-
2	Long-Term Working Capital Requirement	1900.00	1900.00	-	-
3	General Corporate Purpose	650.00	650.00	-	-
4	Issue related expenses	52.80	52.80	-	-
Total		2672.80	2672.80	-	-



CROP LIFE SCIENCE LTD.

CIN:L24124GJ2006PLC048297

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

30th May, 2025

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 31st March, 2025.

Kindly take the same on your record.

For, CROP LIFE SCIENCE LIMITED

RAJESHKUMAR VRAJLAL LUNAGARIYA

Digitally signed by RAJESHKUMAR VRAJLAL LUNAGARIYA
DN: C=IN, S=Gujarat, Phone=1c4c12c3cda9dc9496eadc557856bbfd9b18a807cc7121 4a0220e65b0f1dc3e0, PostalCode=390020, STREET="Old Padra Road , Vadodara , Vadodara", OID.2.5.4.65=4f9557cb3f2746b2af792502f9e2296b, SERIALNUMBER=4d8aae368507a21db62faca9ae845b3610a344a15eaf6969d5e1343bb358133f, O=Personal, CN=RAJESHKUMAR VRAJLAL LUNAGARIYA
Reason: I am the author of this document
Location: your signing location here
Date: 2025-05-30 00:50:12
Foxit PhantomPDF Version: 9.7.0

Rajeshkumar Vrajlal Lunagariya
Managing Director
DIN: 01580748