



SCSL/BSE/2023-2024  
Date: 14<sup>th</sup> February, 2024

To,  
DCS - CRD, Listing Department,  
BOMBAY STOCK EXCHANGE LIMITED  
Phiroze Jeejeebhoy Towers,  
25th Floor, Dalal Street,  
MUMBAI - 400 001

Scrip Code No. : 530883

Sub: Un - Audited Financial Result for the Third Quarter ended as on 31<sup>st</sup> December, 2023

Dear Sir,

This is to inform you that as per Regulation 30 and Regulation 33 of the SEBI (listing Obligation and Disclosure Requirement) Regulation, 2015 Un - Audited financial result for the Third Quarter ended as on 31<sup>st</sup> December, 2023 have been taken on record by the Board of Directors in their meeting held on 14<sup>th</sup> February, 2024 at the registered office of the Company. The copy of the same is enclosed herewith.

Kindly take the same on your record.

Thanking You

Yours Faithfully,  
For, SUPER CROP SAFE LIMITED

  
Company Secretary

Encl: A/A.

## Super Crop Safe Limited

Regd. Off : C-1/290, G.I.D.C. Estate, Phase-I, Naroda, Ahmedabad-382330. (GUJARAT)  
Phone : 079-22823907, E-mail : super\_crop\_safe@yahoo.com  
Website : www.supercropsafe.com, Investor Grievance E-mail : super\_investors\_grievance@yahoo.in  
CIN : L24231GJ1987PLC009392



**PARIMAL S. SHAH & Co.**

Chartered Accountants

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Nr. Old High Court Underbridge,  
Opp. Muktajivan Photo,  
Navrangpura, Ahmedabad-380009.  
Phone : (079) 26460442, (M) 8980814999

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

Review report to,  
The Board of Directors,  
**SUPER CROP SAFE LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of SUPER CROP SAFE LIMITED (the "Company") for the quarter ended December 31, 2023 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations").

This statement is the responsibility of the Company's Management and has been 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 the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review of internal 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 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.





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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to the following major observations, regarding going concern, in final independent audit report for the whole year ended on 31<sup>st</sup> March, 2023 also :

The company is not depositing its dues, since long, related to Provident Fund Act, ESI, Bonus, Income tax, TDS, including salary and very irregular in depositing dues related Goods and Service Tax. Total amount of all such dues payable as on 31<sup>st</sup> December, 2023 is of Rs 355.74 lacs and same are still pending to be payable. (whereas for year ended on 31<sup>st</sup> March, 2023 such unpaid dues were of Rs.304.38 lacs.)

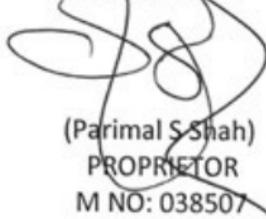
However, the accompanying financial statements have been prepared on going concern basis, as the management is confident on the Company's ability to continue as going concern for a foreseeable future in view of revised business strategy and the performance improvement measures taken by the management. These events cast a significant doubt on the company's ability to continue as going concern, however in view of mitigating plans as mentioned above, the management believes that the company will be able to meet its operational and other commitments as they arise and the financial statements have been prepared on going concern basis.

Date:14.02.2024  
Place: Ahmedabad

UDIN: 24038507BJZWKA8142



For, Parimal S Shah & Co.  
Chartered Accountant  
FRN: 107591W

  
(Parimal S. Shah)  
PROPRIETOR  
M NO: 038507



**Statement of Standalone Unaudited Results for the Quarter and Nine Months ended December 31, 2023**

| PART I    |   |                           |                                     |  |  |   | Amount in (Rs. In Lakhs)       |  |
|-----------|---|---------------------------|-------------------------------------|--|--|---|--------------------------------|--|
| Sr. no.   | Particulars   | 3 Months ended 31/12/2023 | Preceding 3 months ended 30/09/2023 | Corresponding 3 months ended in the previous year 31/12/2022 | Year to Date figures for current Period ended 31/12/2023 | Year to Date figures for the Previous Year ended 31/12/2022 | Previous year ended 31/03/2023 |  |
|           |   | (Unaudited)               | (Unaudited)                         | (Unaudited)  | (Unaudited)  | (Unaudited)   | (Audited)                      |  |
| <b>1</b>  | <b>Income from operations</b>   |                           |                                     |  |  |   |                                |  |
|           | (a) Net Sales/Income from Operations  | 1092.18                   | 641.57                              | 459.76   | 2314.92  | 1563.95   | 2254.02                        |  |
|           | (b) Other Income  | 0.68                      | (1.28)                              | 0.10   | 2.13   | 0.16  | 0.85                           |  |
|           | <b>Total Income</b>   | <b>1092.86</b>            | <b>640.29</b>                       | <b>459.86</b>  | <b>2317.05</b>   | <b>1564.11</b>  | <b>2254.87</b>                 |  |
| <b>2</b>  | <b>Expenses</b>   |                           |                                     |  |  |   |                                |  |
|           | (a) Cost of Materials consumed  | 795.65                    | 422.10                              | 215.07   | 1578.06  | 922.47  | 1215.93                        |  |
|           | (b) Purchases of Stock-in-Trade   | 16.58                     | (3.56)                              | 56.35  | 44.77  | 61.81   | 123.93                         |  |
|           | (c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade                           | (28.06)                   | 6.07                                | (24.79)  | (40.69)  | (6.55)  | 36.02                          |  |
|           | (e) Employee benefits expense   | 85.22                     | 53.48                               | 68.89  | 199.53   | 202.21  | 257.77                         |  |
|           | (f) Finance costs   | 50.78                     | 48.70                               | 42.35  | 161.60   | 121.60  | 167.49                         |  |
|           | (g) Depreciation and Amortisation expense   | 12.97                     | 12.58                               | 13.77  | 37.89  | 43.72   | 63.11                          |  |
|           | (h) Other expenses  | 80.68                     | 78.54                               | 53.38  | 213.85   | 202.78  | 294.17                         |  |
|           | <b>Total Expenses</b>   | <b>1013.82</b>            | <b>617.91</b>                       | <b>425.02</b>  | <b>2195.01</b>   | <b>1548.04</b>  | <b>2158.41</b>                 |  |
| <b>3</b>  | <b>Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)</b>                                | <b>79.04</b>              | <b>22.38</b>                        | <b>34.84</b>   | <b>122.04</b>  | <b>16.07</b>  | <b>96.46</b>                   |  |
| <b>4</b>  | <b>Exceptional Items</b>  | <b>0.00</b>               | <b>0.00</b>                         | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b>                    |  |
| <b>5</b>  | <b>Profit/ (Loss) before tax (3+4)</b>  | <b>79.04</b>              | <b>22.38</b>                        | <b>34.84</b>   | <b>122.04</b>  | <b>16.07</b>  | <b>96.46</b>                   |  |
| <b>6</b>  | <b>Tax expense</b>  |                           |                                     |  |  |   |                                |  |
|           | Current tax expense   | 0.36                      | 0.00                                | 0.00   | 0.36   | 0.00  | 0.00                           |  |
|           | Short/ Excess Provision of tax of earlier year  | 0.00                      | 0.00                                | 0.00   | 0.00   | 0.00  | 0.00                           |  |
|           | Deferred Tax  | 2.79                      | (9.25)                              | 8.23   | (4.00)   | 8.23  | (4.76)                         |  |
| <b>7</b>  | <b>Net Profit/ (Loss) for the period (5+6)</b>  | <b>75.89</b>              | <b>31.63</b>                        | <b>26.61</b>   | <b>125.68</b>  | <b>7.84</b>   | <b>101.22</b>                  |  |
| <b>8</b>  | <b>Other comprehensive income, net of income tax Items that will not be reclassified to profit or loss-</b> |                           |                                     |  |  |   |                                |  |
|           | Re-measurement of defined benefit plan  | 3.05                      | 3.06                                | 0.87   | 9.17   | 1.31  | 1.44                           |  |
|           | Income tax relating to the same   | (0.85)                    | (0.85)                              | 0.00   | (2.55)   | (0.12)  | (1.00)                         |  |
|           | <b>Total other comprehensive income, net of income</b>  | <b>2.20</b>               | <b>2.21</b>                         | <b>0.87</b>  | <b>6.62</b>  | <b>1.19</b>   | <b>0.44</b>                    |  |
| <b>9</b>  | <b>Total comprehensive income for the period</b>  | <b>78.09</b>              | <b>33.84</b>                        | <b>27.48</b>   | <b>132.30</b>  | <b>9.03</b>   | <b>101.66</b>                  |  |
| <b>10</b> | <b>Paid up capital (Face value of Rs. 2 per share)</b>  | <b>804.29</b>             | <b>804.29</b>                       | <b>804.29</b>  | <b>804.29</b>  | <b>804.29</b>   | <b>804.29</b>                  |  |
| <b>11</b> | <b>Other equity excluding revaluation reserve</b>   |                           |                                     |  |  |   | <b>1769.97</b>                 |  |
| <b>12</b> | <b>Earnings Per Share</b>   |                           |                                     |  |  |   |                                |  |
|           | (a) Basic   | 0.19                      | 0.08                                | 0.07   | 0.31   | 0.02  | 0.25                           |  |
|           | (b) Diluted   | 0.19                      | 0.08                                | 0.07   | 0.31   | 0.02  | 0.25                           |  |

## Super Crop Safe Limited

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CIN : L24231GJ1987PLC009392



**Note:**

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 14th, 2024. The Statutory Auditors have carried out a limited review of the unaudited Standalone financial results of the Company for the quarter ended and nine month ended December 31, 2023, in accordance with Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
2. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards) Rules, 2015 (as amended).
3. The financial results for the quarter ended on December 31, 2023 have been Compiled by the Management after making necessary adjustments to give the true and fair view of the results in accordance with IND AS. This information is subjected to Limited review.
4. In line with Ind As - 108 operating segments and basis of the review of operations being done by the senior Management, the operations of the group fall under Agro Chemical business which is considered to be the only reportable segment by the management.
5. Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where

Place : Ahmedabad  
Date : 14/02/2024

By Order of the Board  
For, Super Crop Safe Limited

Chairman  
(Ishwarbhai Patel)  
(DIN: 00206389)

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