



SCSL/BSE/2023-2024
Date: 14th August, 2023

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 First Quarter ended as on 30th June, 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 First Quarter ended as on 30th June, 2023 have been taken on record by the Board of Directors in their meeting held on 14th August, 2023 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

Chairman

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



Certificate No. : 7256-Q15-001
ISO 9001 : 2015
ISO 14001 : 2015



PARIMAL S. SHAH & Co.
Chartered Accountants
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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 June 30, 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.

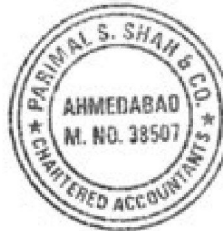
We draw attention to the following major observations in final independent audit report for the whole year ended on 31st March, 2023 also :

The company is not regular in depositing its statutory dues related Goods and Service Tax, Salary, Provident Fund Act, Income tax and TDS. Total amount of such statutory dues payable as on 30th June, 2023 of Rs 378.62 lakhs (and for whole year ended on 31st March, 2023 was of Rs.304.38 lakhs) are still pending to be payable.

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:14.08.2023
Place: Ahmedabad

UDIN: 23038507BGRLBN7451



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

(Parimal S Shah)
PROPRIETOR
M NO: 038507



Unaudited Standalone Results for the Quarter ended June 30, 2023

PART I		(Amount INR in Lakh)			
Sr. no.	Particulars	3 Months ended 30/06/2023	Preceding 3 months ended 31/03/2023	Corresponding 3 months ended in the previous year	Year ended 31/03/2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from operations				
	(a) Net Sales/Income from Operations	581.17	690.07	429.41	2254.02
	(b) Other Income	2.73	0.69	0.00	0.85
	Total Income	583.89	690.76	429.41	2254.87
2	Expenses				
	(a) Cost of Materials consumed	360.31	293.46	308.98	1215.93
	(b) Purchases of Stock-in-Trade	31.75	62.12	2.98	123.93
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	(18.70)	42.57	(30.36)	36.02
	(d) Employee benefits expense	60.83	55.56	68.32	257.77
	(e) Finance costs	62.12	45.89	40.02	167.49
	(f) Depreciation and Amortisation expense	12.34	19.39	15.69	63.11
	(g) Other expenses	54.63	91.39	52.95	294.17
	Total Expenses	563.28	610.38	458.58	2158.41
3	Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)	20.62	80.39	(29.17)	96.46
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/ (Loss) before tax (3+4)	20.62	80.39	(29.17)	96.46
6	Tax expense				
	Current tax expense	0.00	0.00	0.00	0.00
	Short/ Excess Provision of tax of earlier year	0.00	0.00	0.00	0.00
	Deffered Tax	2.46	3.47	8.22	(4.76)
7	Net Profit/ (Loss) for the period (5+6)	18.16	76.92	(37.39)	101.22
8	Other comprehensive income, net of income tax				
	Items that will not be reclassified to profit or loss-				
	Re-measurement of defined benefit plan	3.06	0.13	0.44	1.44
	Income tax relating to the same	(0.85)	(0.88)	(0.12)	(1.00)
	Total other comprehensive income, net of income tax	2.21	(0.76)	0.32	0.44
9	Total comprehensive income for the period	20.36	76.17	(37.07)	101.67
10	Paid up capital	804.29	804.29	804.29	804.29
	(Face value of Rs. 2 per share)				
11	Other equity excluding revaluation reserve				1769.97
12	Earnings Per Share				
	(a) Basic	0.05	0.19	(0.09)	0.25
	(b) Diluted	0.05	0.19	(0.09)	0.25

Super Crop Safe Limited

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Note:

1. The standalone financial result of the company have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder.
2. The above unaudited financial results for the quarter ended June 30, 2023 were reviewed by the audit committee and approved by the board of directors of the company at their meetings held on August 14th, 2023.
3. 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.
4. Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where applicable.

Place : Ahmedabad
Date : 14/08/2023



By Order of the Board
For, Super Crop Safe Limited

Chairman

Super Crop Safe Limited

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