



SCSL/BSE/2022-2023
Date: 14th November, 2022

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 Second Quarter ended as on 30th September, 2022

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 Second Quarter ended as on 30th September, 2022 have been taken on record by the Board of Directors in their meeting held on 14th November, 2022 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



Certificate No. 7256-015-001
ISO 9001:2015
Rev. 14/01/2015



PARIMAL S. SHAH & Co.

Chartered Accountants

E-mail : parimal_vidhi@yahoo.com

B-104-105, Anand Chambers,
Nr. Old High Court Underbridge,
Opp. Muktaivan 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

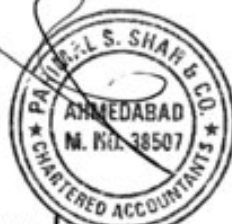
Review report to,
The Board of Directors,
SUPER CROP SAFE LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of SUPER CROP SAFE LIMITED (the "Company") for the quarter ended September 30, 2022 (the "statement") attached herewith and review of the first quarter ended on June 30, 2022 was carried out by previous auditors, 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 Except 1.Non provision of Gratuity Liability, Non Provision of Bad and Doubtful Debts and provision for deferred tax 2.Some of the Entries in compliance with Indian Accounting Standards(IND As). 3.Note no 3 (to the Unaudited Standalone Results for the Quarter and Half Year ended September 30,2022) regarding recoverability of trade receivables and other current assets.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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.

Date: 14.11.2022
Place: Ahmedabad

UDIN: 22038507BDBWQT3329



For, Parimal S Shah & Co.
Chartered Accountant

FRN: 107591W

(Parimal S Shah)
PROPRIETOR
M NO 385078



PART I Unaudited Standalone Results for the Quarter and Half Year ended September 30, 2022						
Sr. No.	Particulars	3 Months ended 30/09/2022	Preceding 3 months ended 30/06/2022	Corresponding 3 months ended in the previous year	Half Year Ended 30/09/2022	Amount in (Rs. In Lakhs) Half Year Ended 30/09/2021 Year ended 31/03/2022
						(Unaudited)
1	Income					(Audited)
	(a) Revenue from Operations	674.78	429.41	542.40	1104.19	1999.94
	(b) Other Income	0.06	0.00	14.80	0.06	11.77
	Total Income	674.84	429.41	557.20	1104.25	2011.71
2	Expenses					
	(a) Cost of Materials consumed	398.42	308.98	358.61	707.40	1485.22
	(b) Purchases of Stock-in-Trade	2.48	2.98	24.20	5.46	143.32
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	48.60	(30.36)	76.52	18.24	186.57
	(d) Employee benefits expense	65.00	68.32	64.89	133.32	262.05
	(e) Finance costs	39.23	40.02	40.21	79.25	152.40
	(f) Depreciation and Amortisation expense	14.26	15.69	19.32	29.95	77.79
	(g) Other expenses	85.65	52.95	92.35	138.60	371.54
	Total Expenses	653.64	458.58	676.10	1112.22	2678.89
3	Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)	21.20	(29.17)	(118.90)	(7.97)	(667.18)
4	Exceptional items	0.00	0.00	0.00	0.00	11.33
5	Profit/ (Loss) before tax (3+4)	21.20	(29.17)	(118.90)	(7.97)	(655.85)
6	Tax expense					
	Current tax expense	0.00	0.00	0.00	0.00	0.00
	Short/ Excess Provision of tax of earlier year	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	(8.22)	8.22	0.84	0.00	(9.74)
7	Net Profit/ (Loss) for the period (5+6)	29.42	(37.39)	(119.74)	(7.97)	(646.11)
8	Other comprehensive income, net of income tax Items that will not be reclassified to profit or loss-					
	Re-measurement of defined benefit plan	0.00	0.44	0.44	0.44	1.76
	Income tax relating to the same	0.00	(0.12)	(0.10)	(0.12)	(0.49)
	Total other comprehensive income, net of income tax	0.00	0.32	0.34	0.32	1.27
9	Total comprehensive income for the period (7+8)	29.42	(37.07)	(119.40)	(7.65)	(644.85)
10	Paid up capital (Face value of Rs. 2 per share)	804.29	804.29	804.29	804.29	804.29
11	Other equity excluding revaluation reserve					1668.31
12	Earnings Per Share					
	(a) Basic	0.07	(0.09)	(0.30)	(0.02)	(1.60)
	(b) Diluted	0.07	(0.09)	(0.30)	(0.02)	(1.60)

Note:

- The standalone financial result of the Company have been prepared in accordance with the Indian Accounting Standar (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
- The above unaudited financial results for the quarter ended September 30, 2022 were reviewed by the audit committee and approved by the board of directors of the company at their meetings held on November 14th, 2022.
- Due to estimation uncertainty relating to the pandemic on COVID-19 for assessing the recoverability of receivables including current assets and certain investments, the Company has considered internal and external information up to the date of approval of these financial results. The decline in Revenues across the businesses is primarily due to deferred offtake by customers and slow-down in short-cycle business. Basis this, the Company has evaluated various scenarios on certain assumptions and current indicators of future economic condition. The Company expects to recover the carrying amount of the trade receivable. Based on that, the Company believes that it will continue to operate in its present business while recovering the carrying cost of all its assets. The management will continue to closely monitor any material changes arising out of future economic conditions and impact on its business.
- 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.
- Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where applicable.

By Order of the Board
For, Super Crop Safe Limited

Chairman

Place : Ahmedabad
Date : 14/11/2022

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ISO 9001 : 2015
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PART-II

Unaudited Standalone Statement of Assets & Liabilities as at 30th September 2022

Particulars	Amount in (Rs. In Lakhs)	
	As at 30th Sept 2022	As at 31st March 2022
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	498.58	525.45
Right to Use	5.15	10.26
Financial Assets		
(i) Investments	0.02	0.02
(ii) Other financial assets	1.58	1.58
Non-current tax assets (net)	-	-
Deferred tax assets (net)	24.21	32.56
Total Non-Current Assets	529.54	569.87
CURRENT ASSETS		
Inventories	2,389.78	2,401.02
Financial assets		
(i) Trade receivables	2,883.71	2,687.53
(ii) Cash and cash equivalents	9.41	17.10
(iii) Bank balances other than (iii) above	7.58	7.58
(iv) Other financial assets	7.28	7.32
Other current assets	144.16	72.90
Total Current Assets	5,441.92	5,193.45
TOTAL ASSETS	5,971.46	5,763.32
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	804.29	804.29
Other Equity	1,660.67	1,668.31
Total Equity	2,464.96	2,472.60
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial liabilities		
(i) Borrowings	469.75	21.04
(ii) Lease Liabilities	0.00	8.51
Provisions	60.34	70.02
Total non-current liabilities	530.09	99.57
CURRENT LIABILITIES		
Financial liabilities		
(i) Borrowings	1,270.26	1,658.39
(ii) Lease Liability	6.04	2.53
(iii) Trade payables		
- Due to Micro and Small Enterprises	78.99	81.41
- Due to others	997.83	900.47
(iv) Other financial liabilities	10.08	44.77
Provisions	274.64	55.32
Other current liabilities	338.57	448.26
Current Tax Liabilities (Net)	-	-
Total current liabilities	2,976.41	3,191.15
Total Liabilities	3,506.50	3,290.72
Total EQUITY AND LIABILITIES	5,971.46	5,763.32

By Order of the Board
For, Super Crop Safe Limited


Chairman

Place : Ahmedabad
Date : 14/11/2022

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SUPER CROP SAFE LIMITED
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

PARTICULARS	Half year ended 30th Sep' 22	Half year ended 30th Sep' 21
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	(7.97)	-224.73
Depreciation	29.95	38.43
Preferential Allotment Exps W/o	0.00	0.00
(Profit)/Loss on sale of Property, Plant and Equipment	(0.06)	-
Interest Income	-	(23.93)
Allowance for Doubtful Debts	6.78	19.86
Finance Cost	79.25	76.77
Operating Profit Before Working Capital Changes	107.95	(113.60)
Adjusted for changes in		
Inventories	11.24	70.71
Trade & Other Receivable	(280.69)	113.13
Trade Payable & other liabilities	173.93	44.73
Cash Generated from Operations	12.43	114.97
Direct Tax Paid	-	-
NET CASH USED IN OPERATION ACTIVITIES	12.43	114.97
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(2.96)	(0.62)
Sale of Property, Plant and Equipment	1.40	-
Paid for Lease Assets	0.11	(3.56)
Interest Income	-	23.93
NET CASH USED IN INVESTMENT ACTIVITIES	(1.45)	19.75
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	60.58	(42.92)
Finance Cost Paid	(79.25)	(76.77)
NET CASH FLOW FROM FINANCING ACTIVITIES	(18.67)	(119.69)
NET CHANGES IN CASH AND CASH EQUIVALENTS (A + B + C)	(7.69)	15.03
CASH & CASH EQUIVALENTS-OPENING BALANCE	17.10	8.37
CASH & CASH EQUIVALENTS-CLOSING BALANCE	9.41	23.40

By Order of the Board
For, Super Crop Safe Limited


Chairman

Place : Ahmedabad
Date : 14/11/2022

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