



SCSL/BSE/2019-20
Date: 14th February, 2020

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 31st December, 2019

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 **31st December, 2019** have been taken on record by the Board of Directors in their meeting held on 14th February, 2020 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-Q15-001
ISO 9001 : 2015
ISO 14001 : 2015

Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

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 December 31, 2019 and year to date from April 1, 2019 to December 31, 2019. (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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

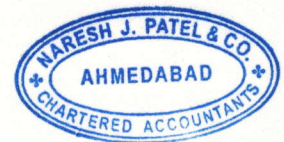
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410. "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform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

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.

For, **Naresh J Patel & Co.**
Chartered Accountants
FRN.: 123227W

Chintan N. Patel

Chintan N Patel
(Partner)
Membership No: 110741
UDIN: 20110741AAAAAF7956



Place: Ahmedabad
Date: 14 Feb 2020



Statement of Standalone Unaudited Results for the Quarter and Nine Months ended December 31, 2019

PART I							Amount in (Rs. In Lakhs)
Sr. no.	Particulars	3 Months ended 31/12/2019	Preceding 3 months ended 30/09/2019	Corresponding 3 months ended in the previous year 31/12/2018	Year to Date figures for current Period ended 31/12/2019	Year to Date figures for the Previous Year ended 31/12/2018	Previous year ended 31/03/2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales/Income from Operations	980.21	2153.41	1746.64	4550.94	5190.45	6441.99
	(b) Other Income	3.53	0.30	3.77	4.11	4.17	32.83
	Total Income	983.74	2153.71	1750.41	4555.05	5194.62	6474.82
2	Expenses						
	(a) Cost of Materials consumed	504.01	1621.95	1280.32	3172.26	3894.06	4621.81
	(b) Purchases of Stock-in-Trade	72.26	211.06	32.35	407.92	122.34	281.12
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	73.22	(53.11)	32.19	(61.26)	10.85	(135.25)
	(e) Employee benefits expense	73.15	83.96	65.57	236.22	199.71	262.25
	(f) Finance costs	38.36	35.52	32.58	108.49	95.49	138.64
	(g) Depreciation and Amortisation expense	25.20	19.70	22.34	71.70	63.26	83.80
	(h) Other expenses	118.52	120.58	126.04	307.17	364.60	583.60
	Total Expenses	904.71	2039.66	1591.38	4242.49	4750.30	5835.97
3	Profit/ (Loss) from Operations before Exceptional Items and tax	79.03	114.05	159.03	312.56	444.32	638.85
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/ (Loss) before tax (3+4)	79.03	114.05	159.03	312.56	444.32	638.85
6	Tax expense						
	Current tax expense	2.00	6.27	15.92	13.77	45.72	87.59
	Deffered Tax	(0.75)	(0.01)	(1.95)	0.11	(6.75)	6.67
7	Net Profit/ (Loss) for the period (5+6)	77.78	107.79	145.06	298.68	405.35	544.59
8	Other comprehensive income, net of income tax						
	Items that will not be reclassified to profit or loss-						
	Re-measurement of defined benefit plan	1.50	1.49	0.17	4.49	0.50	5.43
	Income tax relating to the same	(0.20)	(0.41)	(0.05)	(1.03)	(0.14)	(1.51)
	Total other comprehensive income, net of income tax	1.30	1.08	0.12	3.46	0.36	3.92
9	Total comprehensive income for the period	79.08	108.87	145.18	302.14	405.71	548.51
10	Paid up capital	804.29	790.49	790.49	804.29	790.49	790.49
	(Face value of Rs. 2 per share)						
11	Other equity excluding revaluation reserve						2679.18
12	Earnings Per Share						
	(a) Basic	0.20	0.27	0.37	0.75	1.03	1.38
	(b) Diluted	0.20	0.27	0.37	0.75	1.03	1.38



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Super Crop Safe Limited

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
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 14, 2020. The Statutory Auditors have carried out a limited review of the unaudited Standalone financial results of the Company for the quarter ended December 31, 2019 and for the nine months ended December 31, 2019, in accordance with Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The statutory auditors have expressed an unmodified review opinion on these results.
2. The figures for the quarter ended December 31, 2019 are balancing figures between unaudited figures in respect of nine months ended and the published unaudited half yearly figures of the financial year, figures for the ended nine months were only reviewed and were not subject to audit by the statutory auditors.
3. 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).
4. The Company has adopted Ind AS 116 Leases with a modified retrospective approach effective April 01, 2019. This standard sets out the principles for recognition, measurement presentation and disclosure of leases. Ind AS 116 requires lessee to recognize assets and liabilities for all the leases and correspondingly recognizes depreciation and interest cost instead of rent expenses as hitherto done under erstwhile standard on leases. The adoption of the standard on transition date resulted in increase of Right of use assets and lease liabilities by Rs. 29.01 lacs, decrease in other expenses (Lease Rent) by Rs. 2.30 lacs and 6.91 lacs, increase in depreciation by 1.90 lacs and 5.70 lacs, increase in finance cost by Rs. 0.65 lacs and Rs. 2.06 lacs, and decrease in net profit by Rs. 0.01 lacs and 0.35 lacs for the quarter ended December 31, 2019 and for the nine months ended December 31, 2019 respectively.
5. 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.
6. Effective April 1, 2019 the Group has adopted IND AS 116 'Leases' and applied the same on all lease contracts existing on April 1, 2019 using modified retrospective approach. The effect of this adoption is not material to the profit for the current quarter and earnings per share.
7. During the Quarter the Company has issued and allotted 6,90,000 Equity shares, by way of Convertible Warrant to the existing shareholders of the Company, of face value Re. 2/- each at the price of Rs. 34/- per Equity Share (including a premium of Rs. 32 per share) aggregating to Rs. 2.34 crore. Paid up Equity Share Capital of the Company is Rs. 7,90,49,000/- divided into 3,95,24,500 Equity Shares of Rs. 2/- each and after the proposed allotment of 6,90,000 Equity Shares (upon conversion of 6,90,000 Convertible Warrant) the Paid up Capital is increased to Rs. 8,04,29,000/- divided into 4,02,14,500 Equity Shares.
8. Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where applicable.

Place : Ahmedabad
Date : 14/02/2020



By Order of the Board
For, Super Crop Safe Limited


Chairman

Super Crop Safe Limited

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