



2022-2023  
February, 2023

Listing Department,  
STOCK EXCHANGE LIMITED  
Crombhey Towers,  
Dalal Street,  
MUMBAI - 400 001

Scrip Code No. : 530883

Audited Financial Result for the Third Quarter ended as on 31<sup>st</sup> December, 2022

SCSL/BSE/2022  
Date: 01<sup>st</sup> February, 2023

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

Sub: Un-Audited Financial Result for the Third Quarter ended as on 31<sup>st</sup> December, 2022

Dear Sir,

The copy of the Audited Financial Result for the Third Quarter ended as on 31<sup>st</sup> December, 2022 has been taken on record by the Board of Directors of the Company. The copy is enclosed herewith.

Kindly take the same on your record.

Sincerely,  
SUPER CROPSAFE LIMITED



This is to inform you that the Audited Financial Result for the Third Quarter ended as on 31<sup>st</sup> December, 2022 has been taken on record by the Board of Directors of the Company. The copy is enclosed herewith.

Kindly take the same on your record.

Thanking You

Yours Faithfully,  
For, SUPER CROPSAFE LIMITED

Chairman

Encl: A/A.



Super Crop Safe Limited

Plot No. 1, Phase-I, Naroda, Ahmedabad-382330. (GUJARAT)  
E-mail : super\_crop\_safe@yahoo.com  
Investor Grievance E-mail : super\_investors\_grievance@yahoo.in



Super Crop Safe Limited

Regd. Off : C-1/290, G.I.D.C. Estate,  
Phone : 079-22823907, E-mail :  
Website : www.supercropsafe.com  
CIN : L24231GJ1987PLC0093



**PARIMAL S. SHAH & Co.**

Chartered Accountants

E-mail : parimal\_vidhi@yahoo.com

B-104-105, Anand Chambers,  
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**

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, 2022 (the "statement" attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 Standards 24 (Ind AS 24) 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.

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.

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 for the Non-provision of Gratuity Liability, Note no 4 (to the Unaudited Standalone Results for the Quarter and Nine Months ended December 31, 2022) regarding recoverability of trade receivables and other current assets.

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 for the Non-provision of Gratuity Liability, Note no 4 (to the Unaudited Standalone Results for the Quarter and Nine Months ended December 31, 2022) regarding recoverability of trade receivables and other current assets.

and analytical procedures applied to the financial data and thus provide less assurance than an audit and accordingly, we do not express an audit opinion.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to the financial data and thus provide less assurance than an audit and 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 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:01.02.2023  
Place: Ahmedabad



For, Parimal S Shah & Co.  
Chartered Accountant

FRN: 107591W

(Parimal S Shah)  
PROPRIETOR  
M NO: 038507

PART I Statement of Standalone Unaudited Results for the Quarter and Nine Months ended December 31, 2022							Amount in (Rs. In Lakhs)	
Sr. No.	Particulars	3 Months ended 31/12/2022	Corresponding 3 months ended 30/09/2022	3 Months ended in the previous year 31/12/2021	Figures for the current period ended 31/12/2021	Figures for the Previous Year ended 31/12/2021	Previous year ended 31/03/2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income from operations							
	(a) Net Sales/Income from Operations	459.76	674.78	613.27	1563.95	1797.93	1999.94	
	(b) Other Income	0.10	0.06	(1.03)	0.16	34.62	11.77	
	<b>Total Income</b>	<b>459.86</b>	<b>674.84</b>	<b>612.24</b>	<b>1564.11</b>	<b>1832.55</b>	<b>2011.71</b>	
2	Expenses							
	(a) Cost of Materials consumed	215.07	398.42	427.69	922.47	1304.12	1485.22	
	(b) Purchases of Stock-in-Trade	56.35	2.48	65.38	61.81	125.02	143.32	
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	(24.79)	48.60	54.09	(6.55)	169.27	186.57	
	(d) Employee benefits expense	68.89	65.00	68.44	202.21	197.63	262.05	
	(e) Finance costs	42.35	39.23	35.19	121.60	111.96	152.40	
	(f) Depreciation and Amortisation expense	13.77	14.26	20.09	43.72	58.52	77.79	
	(h) Other expenses	53.38	85.65	97.06	202.78	246.45	371.54	
	<b>Total Expenses</b>	<b>425.02</b>	<b>653.64</b>	<b>767.92</b>	<b>1548.04</b>	<b>2212.96</b>	<b>2678.89</b>	
3	Profit/(Loss) from Operations before Exceptional Items and tax (1-2)	34.84	21.20	(155.67)	16.07	(380.40)	(667.18)	
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	11.33	
5	Profit/(Loss) before tax (3+4)	34.84	21.20	(155.67)	16.07	(380.40)	(655.85)	
6	Tax expense							
	Current tax expense	0.00	0.00	0.00	0.00	0.00	0.00	
	Deferred Tax	8.23	(8.22)	(13.59)	8.23	(19.82)	(9.74)	
7	Net Profit/(Loss) for the period (5+6)	26.61	29.42	(142.08)	7.84	(360.58)	(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	0.87	0.00	0.44	1.31	1.76		
	Income tax relative to the same	0.00	0.00	(0.10)	(0.30)	(0.49)		
	<b>Total other comprehensive income, net of income tax</b>	<b>0.87</b>	<b>0.00</b>	<b>0.34</b>	<b>1.01</b>	<b>1.27</b>		
9	Total comprehensive income for the period	27.48	29.42	(141.74)	9.03	(359.56)	(644.85)	
10	Paid up capital (Face value of Rs. 2 per share)	804.29	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	0.07	(0.35)	0.02	(1.60)		
	(b) Diluted							

Note:

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 01st, 2023. 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, 2022, in accordance with Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- 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).
- The financial results for the quarter ended on December 31, 2022 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.
- 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 has evaluated the position of trade receivables and created appropriate provision based on expected credit loss model.  
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.

Place : Ahmedabad  
Date : 01/02/2023



# Super Crop Safe Limited

Regd. Off : C-1/290, G.I.D.C. Estate, Phaso-I, Naroda, Ahmedabad-382330. (GUJARAT)

Phone : 079-22823907, Email : super\_crop\_safe@yahoo.com  
Website : www.supercropsafe.com, Investor Grievance : mail : super\_investors\_grievance@yahoo.in

