



SCSL/BSE/2025-2026
Date: 14th November, 2025

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, 2025

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 and year ended as on 30th September, 2025 have been taken on record by the Board of Directors in their meeting held on 14th November, 2025 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

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, 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 September 30, 2025 (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.





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

Based on our review conducted as above, except below mentioned major observations, 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:

A. Considering continuing material uncertainty relating to Going Concern, we further state that the company is not regular in depositing its statutory dues related Provident Fund, Dividend Distribution tax, Professional tax, TDS and payment of salary, bonus also. Total amount of such all dues payable as on 30th September, 2025 is of Rs 381.01 lacs and for 30th June, 2025 same was of Rs 400.41 lacs, are still pending to be payable.

B. Out of total sales 2418.51 lacs, more than 55% is barter sales or related party sales. Barter sales of Rs 487.43 lacs is subject to confirmation by the concerned parties.

C. Out of total debtors, more than fifty percent i. e. Rs 1117.02 lacs are opening outstanding.

Such persistent irregularities of sales, debtors and piling up statutory liabilities with unpaid salary and bonus, cast a significant doubt on the company's ability to continue as going concern.

However, the accompanying financial statements have been prepared on going concern basis, as the management believes that the company will be able to meet its operational and other financial commitments as they arise.

Place: Ahmedabad
Date: 14-11-2025
UDIN: 25038507BMIFZB8832



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

(Parimal S Shah)
PROPRIETOR
M NO: 038507



Unaudited Standalone Results for the Quarter and Half Year ended September 30,2025							
PART I		Amount in Rs. in Lakhs					
Sr. No.	Particulars	3 Months ended 30/09/2025	Preceding 3 months ended 30/06/2025	Corresponding 3 months ended in the previous year 30/09/2024	Half Year Ended 30/09/2025	Half Year Ended 30/09/2024	Year ended 31/03/2025
(Unaudited)							(Audited)
1	Income						
	(a) Revenue from Operations	1469.18	949.33	1224.56	2418.51	2244.10	4539.37
	(b) Other Income	7.67	(2.36)	2.27	5.31	4.82	3.77
	Total Income	1476.85	946.97	1226.83	2423.82	2248.92	4543.14
2	Expenses						
	(a) Cost of Materials consumed	1124.78	679.16	801.42	1803.94	1566.72	3387.79
	(b) Purchases of Stock-in-Trade	11.15	3.32	3.74	14.47	3.74	(19.66)
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	35.04	28.68	135.43	63.72	78.02	126.21
	(d) Employee benefits expense	87.83	87.03	105.05	174.86	195.46	275.69
	(e) Finance costs	38.34	35.48	46.34	73.82	91.54	181.90
	(f) Depreciation and Amortisation expense	10.56	10.60	8.36	21.16	23.70	50.92
	(g) Other expenses	96.02	53.37	69.64	149.39	109.60	335.58
	Total Expenses	1403.72	897.64	1169.98	2301.36	2068.78	4338.42
3	Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)	73.13	49.33	56.86	122.46	180.14	204.72
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/ (Loss) before tax (3+4)	73.13	49.33	56.86	122.46	180.14	204.72
6	Tax expense						
	Current tax expense	0.00	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
	Deffered Tax	(0.93)	(0.25)	0.00	(1.18)	0.00	(11.67)
		74.06	49.58	56.86	123.64	180.14	216.39
7	Net Profit/ (Loss) for the period (5+6)						
8	Other comprehensive income, net of income tax						
	Items that will not be reclassified to profit or loss-						
	Re-measurement of defined benefit plan	0.77	0.77	0.00	1.54	0.00	3.08
	Income tax relating to the same	(0.22)	(0.21)	0.00	(0.43)	0.00	(0.86)
	Total other comprehensive income, net of income tax	0.55	0.56	0.00	1.11	0.00	2.23
9	Total comprehensive income for the period (7+8)	74.61	50.14	56.86	124.75	180.14	218.62
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						2120.60
12	Earnings Per Share						
	(a) Basic	0.19	0.12	0.14	0.31	0.45	0.54
	(b) Diluted	0.19	0.12	0.14	0.31	0.45	0.54

Note:

1. 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.

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



2. The above unaudited financial results for the quarter ended September 30, 2024 were reviewed by the audit committee and approved by the board of directors of the company at their meetings held on October 29th, 2024.
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.

By Order of the Board
For, Super Crop Safe Limited

Chairman

Place : Ahmedabad
Date : 14/11/2025

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



PART-II Unaudited Standalone Statement of Assets & Liabilities as at 30th September 2025

Particulars	As at 30th Sept	As at 31st March
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	376	401.41
Capital Work In Progress	1,464.84	1,464.84
Right to Use	16.23	19.47
Financial Assets	0.02	0.02
(i) Investments	1.78	1.88
(ii) Other financial assets	42.35	41.60
Deferred tax assets (net)	1,901.22	1,929.22
Total Non-Current Assets		
CURRENT ASSETS	2,901.64	3,564.59
Inventories		
Financial assets	2,118.75	1,541.49
(i) Trade receivables	0.69	7.07
(ii) Cash and cash equivalents	7.58	7.58
(iii) Bank balances other than (iii) above	9.61	10.94
(iv) Other financial assets	2,029.39	2,042.46
Other current assets	7,067.66	7,174.13
Total Current Assets	8,968.88	9,103.35
TOTAL ASSETS		
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	804.29	804.29
Other Equity	2,242.60	2,120.60
Total Equity	3,046.89	2,924.89
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial liabilities	2,924.27	2,926.72
(i) Borrowings	18.37	21.49
(ii) Lease Liabilities	71.52	66.30
Provisions	3,014.16	3,014.50
Total non-current liabilities		
CURRENT LIABILITIES		
Financial liabilities	1,258.66	1,338.86
(i) Borrowings	0	0
(ii) Lease Liability		
(iii) Trade payables	115.64	133.30
- Due to Micro and Small Enterprises	979.30	1,111.17
- Due to others	12.31	33.39
(iv) Other financial liabilities	50.79	29.56
Provisions	491.14	517.68
Other current liabilities	-	-
Current Tax Liabilities (Net)	2,907.84	3,163.96
Total current liabilities	5,922.00	6,178.46
Total Liabilities	8,968.89	9,103.35
Total EQUITY AND LIABILITIES		

By Order of the Board
For, Super Crop Safe Limited

Chairman

Place : Ahmedabad

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



SUPER CROP SAFE LIMITED
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

PARTICULARS	Half year ended 30th Sep' 25	Half year ended 30th Sep' 24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	122.46	180.14
Depreciation	21.16	23.70
(Profit)/Loss on sale of Property, Plant and Equipment	(5.31)	0.11
Interest Income	-	(4.82)
Allowance for Doubtful Debts	38.18	1.29
Finance Cost	73.82	91.54
Operating Profit Before Working Capital Changes	250.31	291.96
Adjusted for changes in		
Inventories	662.95	(119.83)
Trade & Other Receivable	(607.03)	(793.14)
Other financial assets	0.10	(29.89)
Trade Payable & other liabilities	(169.15)	1,089.20
Current Tax Liabilities (Net)		
Cash Generated from Operations	137.17	438.30
Direct Tax Paid	-	-
NET CASH USED IN OPERATION ACTIVITIES	137.17	438.30
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(0.57)	(2.16)
Sale of Property, Plant and Equipment	13.36	1.00
Paid for Lease Assets	0.12	0.24
Interest Income	-	4.82
NET CASH USED IN INVESTMENT ACTIVITIES	12.91	3.90
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	(82.65)	(355.83)
Finance Cost Paid	(73.82)	(91.54)
NET CASH FLOW FROM FINANCING ACTIVITIES	(156.47)	(447.37)
NET CHANGES IN CASH AND CASH EQUIVALENTS (A + B + C)	(6.38)	(5.17)
CASH & CASH EQUIVALENTS-OPENING BALANCE	7.07	5.91
CASH & CASH EQUIVALENTS-CLOSING BALANCE	0.69	0.74

By Order of the Board
For, Super Crop Safe Limited


Chairman

Place : Ahmedabad

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