



SCSL/BSE/2024-2025
Date: 14th February, 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 Third Quarter ended as on 31st December, 2024

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 **31st December, 2024** have been taken on record by the Board of Directors in their meeting held on 14th February, 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**

Official

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

104 -105/B, Anand Chambers, Near Old High Court Under Bridge, Opp Muktajivan Color
Lab, Navrangpura, AHMEDABAD-380009, Tele: 079- 46035028 Mob: 8980814999
E-mail psshahandco@yahoo.co.in

Independent Auditors' Limited Review Report on the Unaudited Standalone Financial Results of The Company for the Quarter and Nine Months ended on December 31, 2024 pursuant to the Regulations 33 and 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 and nine months ended December 31, 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 and 52 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 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, 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.

**PARIMAL S. SHAH & CO.
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EMPHASIS MATTER:

We draw attention to the following major observations:

1. Provision for Minimum Alternate Tax of Rs 42.37 lacs has not been made. Accordingly, Net profit is overstated by Rs 42.37 lacs.

2. Considering material uncertainty relating to Going Concern, we further state that The company is not regular in salary payment and in depositing its statutory dues related Provident Fund, ESI, Professional Tax and TDS. Total amount of such all dues payable as on 31st December, 2024 is of Rs 380.86 lacs and for earlier quarter ended on 30th September, 2024 same was of Rs. 388.96 lacs, are still pending to be payable.

Our conclusion on the Statement is not modified in respect of the above matters.

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

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PARIMAL
SUMANTLAL SHAH
Date: 2025.02.14
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Place: Ahmedabad
Date: 14-02-2025
UDIN: 25038507BMIFPH2869

(Parimal S Shah)
PROPRIETOR
M NO: 038507



Statement of Standalone Unaudited Results for the Quarter and Nine Months ended December 31, 2024

PART I		Amount in (Rs. In Lakhs)					
Sr. no.	Particulars	3 Months ended 31/12/2024	Preceding 3 months ended 30/09/2024	Corresponding 3 months ended in the previous year 31/12/2023	Year to Date figures for current Period ended 31/12/2024	Year to Date figures for the Previous Year ended 31/12/2023	Previous year ended 31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales/Income from Operations	1256.14	1224.56	1092.18	3500.24	2314.92	3124.99
	(b) Other Income	0.63	2.27	0.68	5.45	2.13	5.83
	Total Income	1256.77	1226.83	1092.86	3505.69	2317.05	3130.82
2	Expenses						
	(a) Cost of Materials consumed	1010.81	801.42	795.65	2577.53	1578.06	2252.34
	(b) Purchases of Stock-in-Trade	(52.26)	3.74	16.58	(48.52)	44.77	0.00
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	44.66	135.43	(28.06)	122.68	(40.69)	(107.74)
	(e) Employee benefits expense	66.32	105.05	85.22	261.78	199.53	265.38
	(f) Finance costs	43.90	46.34	50.78	135.44	161.60	206.72
	(g) Depreciation and Amortisation expense	14.53	8.36	12.97	38.23	37.89	57.20
	(h) Other expenses	46.94	69.64	80.68	156.54	213.85	317.40
	Total Expenses	1174.90	1169.98	1013.82	3243.68	2195.01	2991.30
3	Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)	81.87	56.86	79.04	262.01	122.04	139.52
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/ (Loss) before tax (3+4)	81.87	56.86	79.04	262.01	122.04	139.52
6	Tax expense						
	Current tax expense	0.00	0.00	0.36	0.00	0.36	0.00
	Short/ Excess Provision of tax of earlier year	0.00	0.00	0.00	0.00	0.00	0.00
	Deffered Tax	(9.60)	0.00	2.79	(9.60)	(4.00)	6.37
7	Net Profit/ (Loss) for the period (5+6)	91.47	56.86	75.89	271.61	125.68	133.15
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	0.00	3.05	0.00	9.17	(1.14)
	Income tax relating to the same	0.00	0.00	(0.85)	0.00	(2.55)	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	2.20	0.00	6.62	(1.14)
9	Total comprehensive income for the period	91.47	56.86	78.09	271.61	132.30	132.01
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						1901.98
12	Earnings Per Share						
	(a) Basic	0.23	0.14	0.19	0.68	0.31	0.33
	(b) Diluted	0.23	0.14	0.19	0.68	0.31	0.33

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 14th, 2025. 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, 2024, in accordance with Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
2. 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).
3. The financial results for the quarter ended on December 31, 2024 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.
4. 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.
5. Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where applicable.

Place : Ahmedabad
Date : 14/02/2025

By Order of the Board
For, Super Crop Safe Limited


Chairman
(Ishwarbhai Patel)
(DIN: 00206389)

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