



SCSL/BSE/2024-2025
Date: 30th October, 2024

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, 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 30th September, 2024 have been taken on record by the Board of Directors in their meeting held on 30th October, 2024 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. 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, 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, 2024 (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.





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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:

1. Provision for deferred tax liability has not been made. In the absence of requisite working done, we unable to quantify the same.
2. Provision for Minimum Alternate Tax of Rs 28.10 lacs has not been made. Accordingly, Net profit is overstated by Rs 28.10 lacs.
3. Considering material uncertainty relating to Going Concern, we further state that The company is not regular in depositing its statutory dues related Provident Fund, ESI, Professional Tax and TDS. Total amount of such all dues payable as on 30th September, 2024 is of Rs 388.96 lacs and for earlier quarter ended on 30th June, 2024 same was of Rs.402.44 lacs, are still pending to be payable.

However, the accompanying financial statements have been prepared on going concern basis, as the management is confident on the Company's ability to continue as going concern for a foreseeable future in view of revised business strategy and the performance improvement measures taken by the management. These events cast a significant doubt on the company's ability to continue as going concern, however in view of mitigating plans as mentioned above, the management believes that the company will be able to meet its operational and other commitments as they arise and the financial statements have been prepared on going concern basis.

Place: Ahmedabad
Date: 30-10-2024
UDIN: 24038507BJZWRT6020



For, Parimal S Shah & Co.
Chartered Accountant
ERN-107591W

(Parimal S Shah)
PROPRIETOR
M NO: 038587



PART I Unaudited Standalone Results for the Quarter and Half Year ended September 30,2024							
Sr. No.	Particulars	3 Months ended 30/09/2024	Preceding 3 months ended 30/06/2024	Corresponding 3 months ended in the previous year 30/09/2023	Amount in (Rs. In Lakhs)		
					Half Year Ended 30/09/2024	Half Year Ended 30/09/2023	Year ended 31/03/2024
		(Unaudited)				(Audited)	
1	Income						
	(a) Revenue from Operations	1224.56	1019.54	641.57	2244.10	1222.74	3124.99
	(b) Other Income	2.27	2.55	(1.28)	4.82	1.45	5.83
	Total Income	1226.83	1022.09	640.30	2248.92	1224.19	3130.82
2	Expenses						
	(a) Cost of Materials consumed	801.42	765.30	422.10	1566.72	782.41	2252.34
	(b) Purchases of Stock-in-Trade	3.74	0.00	(3.56)	3.74	28.19	0.00
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	135.43	(57.41)	6.07	78.02	(12.63)	(107.74)
	(d) Employee benefits expense	105.05	90.41	53.48	195.46	114.31	265.38
	(e) Finance costs	46.34	45.20	48.70	91.54	110.82	206.72
	(f) Depreciation and Amortisation expense	8.36	15.34	12.58	23.70	24.92	57.20
	(g) Other expenses	69.64	39.96	78.54	109.60	133.17	317.40
	Total Expenses	1169.98	898.80	617.91	2068.78	1181.19	2991.31
3	Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)	56.86	123.28	22.38	180.14	43.00	139.52
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/ (Loss) before tax (3+4)	56.86	123.28	22.38	180.14	43.00	139.52
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	0.00	0.00	(9.25)	0.00	(6.79)	6.37
7	Net Profit/ (Loss) for the period (5+6)	56.86	123.28	31.63	180.14	49.79	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	3.06	0.00	6.12	(1.14)
	Income tax relating to the same	0.00	0.00	(0.85)	0.00	(1.70)	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	2.21	0.00	4.42	(1.14)
9	Total comprehensive income for the period (7+8)	56.86	123.28	33.85	180.14	54.21	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	0.14	0.31	0.08	0.45	0.13	0.33
	(b) Diluted	0.14	0.31	0.08	0.45	0.13	0.33

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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.
2. The above unaudited financial results for the quarter ended September 30, 2024 were reviewed by the audit committee and approved by the boar of directos 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 : 30/10/2024

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PART-II

Unaudited Standalone Statement of Assets & Liabilities as at 30th September 2024

Amount in (Rs. In Lakhs)

Particulars	As at 30th Sept	As at 31st March
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	418.86	439.88
Right to Use	24.34	25.96
Financial Assets		
(i) Investments	0.02	0.02
(ii) Other financial assets	175.37	145.48
Non-current assets (net)	1,464.84	1,464.84
Deferred tax assets (net)	30.79	30.79
Total Non-Current Assets	2,114.22	2,106.96
CURRENT ASSETS		
Inventories	3,616.62	3,496.79
Financial assets		
(i) Trade receivables	1,902.36	1,660.88
(ii) Cash and cash equivalents	0.74	5.91
(iii) Bank balances other than (iii) above	7.58	7.58
(iv) Other financial assets	9.24	9.14
Other current assets	2,080.83	1,530.09
Total Current Assets	7,617.37	6,710.39
TOTAL ASSETS	9,731.59	8,817.35
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	804.29	804.29
Other Equity	2,082.13	1,901.98
Total Equity	2,886.42	2,706.27
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial liabilities		
(i) Borrowings	1,952.19	2,231.35
(ii) Lesae Liabilities	27.98	27.26
Provisions	63.02	67.25
Total non-current liabilities	2,043.19	2,325.86
CURRENT LIABILITIES		
Financial liabilities		
(i) Borrowings	1,609.64	1,686.31
(ii) Lease Liability	0	0
(iii) Trade payables		
- Due to Micro and Small Enterprises	142.43	131.34
- Due to others	2,520.88	1,476.47
(iv) Other financial liabilities	14.00	33.35
Provisions	45.18	49.09
Other current liabilities	469.85	408.66
Current Tax Liabilities (Net)	-	-
Total current liabilities	4,801.98	3,785.22
Total Liabilities	6,845.17	6,111.08
Total EQUITY AND LIABILITIES	9,731.59	8,817.35

By Order of the Board
For, Super Crop Safe Limited


Chairman

Place : Ahmedabad

Date : 30/10/2024

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SUPER CROP SAFE LIMITED
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

PARTICULARS	Half year ended 30th Sep' 24	Half year ended 30th Sep' 23
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxes	180.14	23.43
Depreciation	23.70	24.92
(Profit)/Loss on sale of Property, Plant and Equipment	0.11	-
Interest Income	(4.82)	(1.31)
Allowance for Doubtful Debts	1.29	1.51
Finance Cost	91.54	110.82
Operating Profit Before Working Capital Changes	291.96	159.37
Adjusted for changes in		
Inventories	(119.83)	(165.17)
Trade & Other Receivable	(793.14)	(192.94)
Other financial assets	(29.89)	(16.44)
Trade Payable & other liabilities	1,089.20	26.08
Current Tax Liabilities (Net)		
Cash Generated from Operations	438.30	(189.10)
Direct Tax Paid	-	(84.88)
NET CASH USED IN OPERATION ACTIVITIES	438.30	(273.98)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(2.16)	3.45
Sale of Property, Plant and Equipment	1.00	(3.53)
Paid for Lease Assets	0.24	-
Interest Income	4.82	1.31
NET CASH USED IN INVESTMENT ACTIVITIES	3.90	1.23
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	(355.83)	389.86
Finance Cost Paid	(91.54)	(110.82)
NET CASH FLOW FROM FINANCING ACTIVITIES	(447.37)	279.04
NET CHANGES IN CASH AND CASH EQUIVALENTS (A + B + C)	(5.17)	6.29
CASH & CASH EQUIVALENTS-OPENING BALANCE	5.91	17.35
CASH & CASH EQUIVALENTS-CLOSING BALANCE	0.74	23.64

By Order of the Board
For, Super Crop Safe Limited


Chairman

Place : Ahmedabad
Date : 30/10/2024

Super Crop Safe Limited

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