



SCSL/BSE/2018-19

Date: 13<sup>th</sup> November, 2018

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 First Quarter ended as on 30<sup>th</sup> September, 2018

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 Half Year ended as on 30<sup>th</sup> September, 2018 have been taken on record by the Board of Directors in their meeting held on 13<sup>th</sup> November, 2018 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

Chairman

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  
ISO 9001 : 2008  
ISO 14001 : 2004

# Naresh J. Patel & Co.

CHARTERED ACCOUNTANTS

## Limited Review Report

### Review Report to Board of Directors of Super Crop Safe Limited

We have reviewed the accompanying statement of unaudited Ind AS standalone financial results of Super Crop safe Limited (the 'Company') for the quarter ended September 30, 2018 and year to date from April 01, 2018 to September 30, 2018 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Naresh J Patel & Co.  
Chartered Accountants  
ICAI Firm Registration Number : 123227W

*Chintan N. Patel*

Chintan N. Patel  
Partner  
Membership No.: 110741  
Place: Ahmedabad  
Date :13th November, 2018



**Statement of Standalone Unaudited Results for the Quarter and half year ended September 30,2018**

PART I							Amount in (Rs. In Lakhs)	
Sr. no.	Particulars	3 Months ended 30/09/2018	Preceding 3 months ended 30/06/2018	Corresponding 3 months ended in the previous year 30/09/2017	Year to Date figures for current Period ended 30/09/2018	Year to Date figures for the Previous Year ended 30/09/2017	Previous year ended 31/03/2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Income from operations</b>							
	(a) Net Sales/Income from Operations (Net of Excise Duty)	1913.44	1530.37	1615.52	3443.81	3406.39	7010.82	
	(b) Other Operating Income	0.32	0.08	1.00	0.40	1.00	3.67	
	<b>Total Income from Operations (net)</b>	<b>1913.76</b>	<b>1530.45</b>	<b>1616.52</b>	<b>3444.21</b>	<b>3407.39</b>	<b>7014.49</b>	
<b>2</b>	<b>Expenses</b>							
	(a) Cost of Materials consumed	1461.09	1152.65	900.20	2613.74	2229.30	4092.76	
	(b) Purchases of Stock-in-Trade	37.92	52.07	123.37	89.99	260.07	703.89	
	(c) Changes in inventories of finished goods, work-in-Progress and stock-in-trade	13.64	(34.98)	(12.44)	(21.34)	(43.15)	190.89	
	(d) Excise				0.00	181.34	181.34	
	(e) Employee benefits expense	65.34	68.80	65.72	134.14	126.70	258.39	
	(f) Finance costs	33.03	29.88	39.52	62.91	63.45	122.45	
	(g) Depreciation and Amortisation expense	21.55	19.37	22.51	40.92	37.51	75.64	
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	121.83	116.73	296.26	238.56	286.50	829.23	
	<b>Total Expenses</b>	<b>1754.40</b>	<b>1404.52</b>	<b>1435.14</b>	<b>3158.92</b>	<b>3141.72</b>	<b>6454.59</b>	
<b>3</b>	<b>Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)</b>	<b>159.36</b>	<b>125.93</b>	<b>181.38</b>	<b>285.29</b>	<b>265.67</b>	<b>559.90</b>	
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>5</b>	<b>Profit/ (Loss) before tax (3+4)</b>	<b>159.36</b>	<b>125.93</b>	<b>181.38</b>	<b>285.29</b>	<b>265.67</b>	<b>559.90</b>	
<b>6</b>	<b>Tax expense</b>							
	Current tax expense	14.90	14.90	9.08	29.80	14.08	67.07	
	Deffered Tax	(2.84)	(1.96)	(3.97)	-4.80	(4.87)	(0.86)	
<b>7</b>	<b>Net Profit/ (Loss) for the period (5+6)</b>	<b>147.30</b>	<b>112.99</b>	<b>176.27</b>	<b>260.29</b>	<b>256.46</b>	<b>493.69</b>	
<b>8</b>	<b>Other comprehensive income, net of income tax</b>							
	<b>Items that will not be reclassified to profit or loss-</b>							
	Re-measurement of defined benefit plan	0.16	0.17	(0.25)	0.33	(0.49)	0.62	
	Income tax relating to the same	(0.04)	(0.05)	0.08	(0.09)	0.15	(0.19)	
	<b>Total other comprehensive income, net of income tax</b>	<b>0.12</b>	<b>0.12</b>	<b>(0.17)</b>	<b>0.24</b>	<b>(0.34)</b>	<b>0.43</b>	
<b>9</b>	<b>Total comprehensive income for the period</b>	<b>147.42</b>	<b>113.11</b>	<b>176.10</b>	<b>260.53</b>	<b>256.12</b>	<b>494.12</b>	
<b>10</b>	<b>Paid up capital (Face value of Rs. 2 per share)</b>	<b>790.49</b>	<b>790.49</b>	<b>757.89</b>	<b>790.49</b>	<b>757.89</b>	<b>784.89</b>	
<b>11</b>	<b>Other equity excluding revaluation reserve</b>						<b>1904.28</b>	
<b>12</b>	<b>Earnings Per Share</b>							
	(a) Basic	0.37	0.29	0.46	0.66	0.66	1.28	
	(b) Diluted	0.37	0.29	0.46	0.66	0.66	1.28	

**Note:**

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 13, 2018.
- 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 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The statutory auditors of the company have carried out limited review of the financial results for the quarter ended September 30, 2018.
- Ind AS 115 'Revenue from Contracts with Customers', mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition
- 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.

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5. Consequent to the introduction of Goods and Service Tax (GST) with effect from July 01, 2017, Central Excise, Value Added Tax (VAT) etc. have been summned into GST. In Accordance with the Indian Accounting Standards - 18 on revenue and Schedule III of the Companies Act, 2013, unlike excise duties, levies like GST, VAT etc. are not part of the Revenue. Accordinelv the figures for the periods upto June 30. 2017 are not strictly relatable to those thereafter.
6. 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 : 13/11/2018

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**PART-II**

**Unaudited Standalone Statement of Assets & Liabilities**

Particulars	As at Sept. 2018	As at March 2018
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	653.08	624.36
Financial Assets		
(i) Investments	21.79	21.39
(ii) Other financial assets	1.18	1.18
Non-current tax assets (net)		1.87
Deferred tax assets (net)	18.44	13.73
<b>Total Non-Current Assets</b>	<b>694.49</b>	<b>662.53</b>
<b>CURRENT ASSETS</b>		
Inventories	2,286.02	1,579.87
Financial assets		
(i) Trade receivables	3,051.08	2,941.55
(ii) Cash and cash equivalents	15.23	37.12
(iii) Bank balances other than (iii) above	12.53	13.71
(iv) Other financial assets	15.63	5.28
Other current assets	117.41	111.03
<b>TOTAL ASSETS</b>	<b>6,192.39</b>	<b>5,351.09</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	790.49	784.89
Other Equity	2,321.56	1,904.28
<b>Total Equity</b>	<b>3,112.05</b>	<b>2,689.17</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Financial liabilities		
(i) Borrowings	42.80	23.73
Provisions	39.20	34.99
<b>Total non-current liabilities</b>	<b>82.00</b>	<b>58.72</b>
<b>CURRENT LIABILITIES</b>		
Financial liabilities		
(i) Borrowings	1,372.14	1,197.35
(ii) Trade payables		
- Due to Micro and Small Enterprises	1,259.78	1,017.09
- Due to others		
(ii) Other financial liabilities	16.03	27.32
Provisions	44.56	49.29
Other current liabilities	233.03	269.15
Current Tax Liabilities (Net)	72.80	43.00
<b>Total current liabilities</b>	<b>2,998.34</b>	<b>2,603.20</b>
<b>Total Liabilities</b>	<b>3,080.34</b>	<b>2,661.92</b>
<b>Total EQUITY AND LIABILITIES</b>	<b>6,192.39</b>	<b>5,351.09</b>

By Order of the Board  
For, Super Crop Safe Limited

Chairman

Place : Ahmedabad  
Date : 13/11/2018

**Super Crop Safe Limited**

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