

BOMBAY SUPER HYBRID SEEDS LIMITED

Plot No. 8,9,10,11, Shreenathji Industrial Estate, Near Kuvadva GIDC, N.H. 27, Kuvadva-360 023.
Dist. Rajkot. (Gujarat) INDIA · CIN No. L01132GJ2014PLC080273

Ref. BSHSL\NSE\FinancialResults\Dec2022

January 23, 2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051

SUB : Outcome of the Board Meeting.
Script Symbol: BSHSL

Dear Sir,

We would like to inform the Exchange that, Meeting of Board of Directors was held at registered office of the company situated at Shreenathji Industrial Estate Plot No.11, National Highway 8-B, Near Kuvadva GIDC, Rajkot, Gujarat: 360023 on today, i.e. Monday, January 23, 2023 and the Board of Directors, inter alia, approved the un-audited financial results of the Company for the quarter and Nine Months ended on December 31, 2022.

The un-audited financial results of the Company for the quarter and Nine Months ended on December 31, 2022 is enclosed along with the Limited Review Report issued by M/s. Gautam N Associates. (Having FRN: 0103117W) Chartered Accountants, Statutory Auditor of the Company.

The meeting of the Board of Directors commenced at 01:00 P.M and concluded at 02:20 P.M.

We request you to kindly take it on your record, under Regulation 33 of the SEBI (LODR) Regulations, 2015.

Thanking you.

Yours Faithfully,
For, Bombay Super Hybrid Seeds Limited



Jalpa Doshi
Company Secretary & Compliance Officer



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YES BANK

A/C No. : 009881300001880 · IFSC Code : YESB0000098 · Branch : Race Course Road, Rajkot



LIMITED REVIEW REPORT

To,
The Board of Directors
Bombay Super Hybrid Seeds Limited
Kuvadava, Rajkot

1. We have reviewed the accompanying statement of unaudited financial results of **Bombay Super Hybrid Seeds Limited** for the quarter ended 31st December 2022 and year to date results for the period 1st April 2022 to 31st December 2022 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, 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.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Nandawat
Partner
M No 32742
UDIN: **23032742BGSSHI5130**



Place: Aurangabad
Date: 23rd, January

BOMBAY SUPER HYBRID SEEDS LIMITED

Plot No. 8,9,10,11, Shreenathji Industrial Estate, Near Kuvadva GIDC, N.H. 27, Kuvadva-360 023.
Dist. Rajkot. (Gujarat) INDIA · CIN No. L01132GJ2014PLC080273

Bombay Super Hybrid Seeds Limited						
Statement of standalone unaudited financial results for the Quarter ended on 31st December, 2022						
Rs. In Lakhs						
PARTICULARS	Quarter Ended			9 months ended		Year ended
	31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
I	Income					
	Revenue from operations	6,895.55	2,102.32	6,279.22	19,213.81	16,413.19
	Other income	21.13	7.09	18.09	31.49	56.63
	Total income from operations	6,916.68	2,109.41	6,297.91	19,245.30	16,469.82
II	Expenses					
	Purchases/Production Expenses	9,350.47	907.01	7,015.44	16,681.83	14,423.50
	Change in inventories	(3,722.78)	849.48	(1,669.97)	-558.78	(913.85)
	Employee benefit expenses	111.75	89.07	129.56	259.10	363.36
	Finance costs	72.79	19.22	33.30	164.61	94.72
	Depreciation and amortization expenses	35.00	29.00	45.00	99.00	133.50
	Other expenses	360.11	119.24	469.02	1,012.28	1,421.98
	Total expenses	6,207.34	2,013.01	6,022.35	17,658.04	15,523.21
III	Profit/(Loss) before exceptional items and tax	709.35	96.40	275.56	1,587.27	946.61
IV	Exceptional items- Prior Period Items	-	-	-	-	-
V	Profit/(Loss) before tax	709.35	96.40	275.56	1,587.27	946.61
VI	Tax expenses					
	a) Current tax	44.00	10.00	8.00	99.90	34.60
	b) Income tax prior year	-	-	-	-	3.91
	b) Deferred tax	-	-	-	-	(9.46)
	Total tax expenses	44.00	10.00	8.00	99.90	51.99
VII	Net Profit/(Loss) for the period/year	665.35	86.40	267.56	1,487.37	1,050.38
VIII	Other comprehensive income (net of tax)					
	Items that will not be reclassified to profit or loss:	-	-	-	-	-
	i) Remeasurement of post-employment benefit obligations	-	-	-	-	6.79
	ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	(1.71)
	Total other comprehensive income	-	-	-	-	5.08
IX	Total comprehensive income for the period/year (VII+VIII)	665.35	86.40	267.56	1,487.37	1,055.46
X	Paid-up equity share capital (face value of Re.1 per share)	1,049.37	1,049.37	1,049.37	1,049.37	1,049.37
XI	Other equity (excluding revaluation reserve)	4,387.11	4,387.11	2,756.29	4,387.11	2,756.29
XII	EPS in Rs. (Face Value of Re.1/- each)*					
	-Basic	0.63	0.08	0.26	1.42	0.87
	-Diluted	0.63	0.08	0.26	1.42	0.87
	*not annualized					

Notes

- The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 23rd January 2023 and the Statutory Auditors of the Company have expressed an unmodified opinion on these results.
- The company is in the business of production and processing of Agriculture Hybrid Seeds and therefore the company's business falls within a single business segment of agriculture.
- The Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) as notified under section 133 of the Companies Act 2013 ("Act") and other accounting principles and policies to the extent applicable.
- There were no investor complaints pending /received during the period under review.
- Earning per shares have been re-calculated / revised for the previous quarters based upon the split of one equity share into ten equity shares during earlier quarter.
- The figures have been regrouped/rearranged wherever necessary.

Place: Kuvadva, Dist Rajkot
Date: 23rd January 2023

For and on behalf of Board of Directors

Arvind Kakadia
Managing Director
DIN No.: 06893183

FOR GAUTAM N ASSOC
CHARTERED ACCOUNTANTS

Gautam N
(PARTNER)
UDIN: 2303274B625415130
GAUTAM N ASSOC
CHARTERED ACCOUNTANTS
AURANGABAD

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