



Ref. BSHSL\NSE\FinancialResults\Clarification

March 03,2021

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

SUB : Clarification on Financial Results for December 31,2020**Script Symbol: BSHSL**

Dear Sir,

With reference to Submission of Financial Results of the Company for quarter and Nine Months ended on December 31,2020 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Exchange has sought following Clarification from the Company :

1. Standalone Reconciliation of profit and loss not submitted

Reply to Clarification:

With reference to SEBI Circular vide CIR/CFD/FAC/62/2016 i.e. "The listed entities in order to comply with the requirements of paragraph 32 of Ind AS 101 –First time Adoption of Ind AS, shall provide a reconciliation of its equity and net profit / loss, for enabling the investors to understand the material adjustments to the Balance Sheet and Statement of Profit and Loss on account of transition from the previous Indian GAAP to Ind-AS."

In reference to above, Our Company has adopted Ind-AS in F.Y. 2018-19 and at the first time of adoption, Our company had provided Reconciliation of Profit and loss. Hence, we have not provided Reconciliation of Profit and Loss in submission of Financial Results of the Company for quarter and Nine Months ended on December 31,2020. Kindly let us know if there is any other requirement apart from the above.

We request you to kindly take the same on your record.

Thanking you.

Yours Faithfully,

For, Bombay Super Hybrid Seeds Limited

Mr. Arvindkumar J Kakadia
Managing Director

