

Ref. BSHSL\NSE\Integrated Filing (Financial)\Dec24

January 25, 2025

To,  
**National Stock Exchange of India Ltd.**

Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E) Mumbai - 400 051  
Ph: (022)-26598100-8114  
Fax No: (022)-26598120

**SUB.: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

**REF.: .a Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"):**

**b. SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024**

**Script Symbol: BSHSL**

Dear Sir / Madam,

Pursuant to Regulations 30 and 33 of Chapter IV read with Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, 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. Saturday, January 25, 2025. The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and Details for Quarterly Integrated Filing (Financial) as per SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 are attached herewith.

Following Business Transactions were considered and approved by the Board of Directors:

1. Independent Auditor's Limited Review Report issued by M/s. Gautam N Associates (having FRN: 0103117W) Chartered Accountants, Statutory Auditor of the Company;
2. The Unaudited Standalone Financial Statement for the Quarter and Nine Months ended on December 31, 2024 and
3. Any other business with the permission of Chair.

Further, the Board Meeting Commenced at 05:00 p.m. and concluded at 05:46 p.m.

You are requested to take on your record and confirm the receipt of the same.

Thanking You,  
Yours Faithfully,

**For Bombay Super Hybrid Seeds Limited**

**Amitkumar Khandekar**  
**Company Secretary & Chief Compliance Officer**

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



**Gautam N Associates**  
**Chartered Accountants**

30, GNA House, Behind ABC Complex,  
Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDLONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

To,

The Board of Directors

Bombay Super Hybrid Seeds Limited

Kuvadava, Rajkot

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Bombay Super Hybrid Seeds Limited** (CIN: L01132GJ2014PLC080273) (the company) for the quarter ended 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 ('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 amended (Listing Regulations).
2. This standalone 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 (the Act) read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone 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 standalone 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



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India 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: 25032742BMJJHB9633



Place: Chhatrapati Sambhajinagar (MH)

Date: 25<sup>th</sup> January 2025

# 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, 2024						
PARTICULARS	Quarter Ended			Nine Months Ended		Rs. In Lakhs
	31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31.12.2024 (Unaudited)	31-12-2023 (Unaudited)	Year ended 31-03-2024 (Audited)
<b>I Income</b>						
Revenue from operations	12,785.99	2,821.14	7,633.80	31,284.37	22,676.22	25,687.76
Other income	73.20	107.20	13.98	209.13	24.05	98.61
<b>Total income from operations</b>	<b>12,859.20</b>	<b>2,928.34</b>	<b>7,647.78</b>	<b>31,493.50</b>	<b>22,700.27</b>	<b>25,786.37</b>
<b>II Expenses</b>						
Purchases/Production Expenses	17,572.36	1,487.85	6,813.06	27,921.28	14,878.93	23,221.66
Change in Inventories	(6,827.71)	184.33	(1,298.79)	(1,974.92)	2,921.81	(2,595.84)
Employee benefit expenses	224.51	84.09	81.91	421.16	173.72	263.35
Finance costs	131.90	136.51	99.14	424.09	312.32	457.06
Depreciation and amortization expenses	21.39	37.00	38.00	96.39	112.00	134.25
Other expenses	823.33	756.48	1,115.81	2,257.15	2,207.91	1,953.34
<b>Total expenses</b>	<b>11,945.78</b>	<b>2,686.26</b>	<b>6,849.13</b>	<b>29,145.14</b>	<b>20,606.68</b>	<b>23,433.82</b>
<b>Profit/(Loss) before exceptional items and tax</b>	<b>913.41</b>	<b>242.08</b>	<b>798.65</b>	<b>2,348.37</b>	<b>2,093.59</b>	<b>2,352.55</b>
<b>III Exceptional items- Prior Period Items</b>						
<b>IV Profit/(Loss) before tax</b>	<b>913.41</b>	<b>242.08</b>	<b>798.65</b>	<b>2,348.37</b>	<b>2,093.59</b>	<b>2,352.55</b>
<b>VI Tax Expenses</b>						
a) Current tax	47.94	32.68	110.90	165.73	185.19	140.77
b) Income tax prior year						5.94
b) Deferred tax	(34.58)	2.65	-	(36.14)	-	(15.77)
<b>Total tax expenses</b>	<b>13.36</b>	<b>35.33</b>	<b>110.90</b>	<b>129.60</b>	<b>185.19</b>	<b>130.95</b>
<b>VII Net Profit/(Loss) for the period/year</b>	<b>900.06</b>	<b>206.75</b>	<b>687.75</b>	<b>2,218.77</b>	<b>1,908.40</b>	<b>2,221.60</b>
<b>VIII Other comprehensive income (net of tax) Items that will not be reclassified to profit or loss:</b>						
i) Remeasurement of post employment benefit obligations	4.00	5.00	4.00	14.00	10.00	24.39
ii) Income-tax relating to items that will not be reclassified to profit or loss	0.41	(1.30)	(1.01)	(2.19)	(2.52)	(6.14)
<b>Total other comprehensive income</b>	<b>4.41</b>	<b>3.70</b>	<b>2.99</b>	<b>11.81</b>	<b>7.48</b>	<b>18.25</b>
<b>IX Total comprehensive income for the period/year (VII+VIII)</b>	<b>895.64</b>	<b>203.05</b>	<b>684.75</b>	<b>2,206.96</b>	<b>1,900.91</b>	<b>2,203.35</b>
<b>X Paid-up equity share capital (face value of Re 1 per share)</b>	<b>1,049.37</b>	<b>1,049.37</b>	<b>1,049.37</b>	<b>1,049.37</b>	<b>1,049.37</b>	<b>1,049.37</b>
<b>XI Other equity (excluding revaluation reserve)</b>						<b>6,778.32</b>
<b>XII EPS in Rs. (Face Value of Rs.1/- each)*</b>						
-Basic	0.85	0.19	0.66	2.10	1.82	2.10
-Diluted	0.85	0.19	0.66	2.10	1.82	2.10
*not annualised						

## Notes

- The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25th January 2025 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 two investor complaints received and resolved, and there is no pending complaint during the period under review.
- The figures have been regrouped/rearranged wherever necessary.

Place: Kuvadva, Dist Rajkot  
Date: 25th January 2025

For and on behalf of Board of Directors

Arvind J. Kakadia  
Managing Director  
DIN No.: 06893183



U/DIN: 25032742 BM SJ HB  
9633

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YES BANK

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## QUARTERLY INTEGRATED FILING (FINANCIAL)

As per SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

SR.NO.	PARTICULARS	APPLICABILITY
A	FINANCIAL RESULT	Annexed
B	STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.	Not Applicable
C	FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES	Not Applicable as No Default
D	FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter)	Not Applicable
E	STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Not Applicable

For Bombay Super Hybrid Seeds Limited

Amitkumar Khandekar  
Company Secretary & Chief Compliance Officer