

Sree Rayalaseema Hi-Strength Hypo Limited

Regd. Office, Gondiparla, Kurnool-518 004 CIN - L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066

Website: www.tgv group.com email : companysecretary@srhhl.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 30TH JUNE, 2023

(₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	26,081.27	43,525.08	56,979.98	1,65,011.65
II	Other income	71.30	2,018.06	47.62	3,410.94
III	Total Revenue (I+II)	26,152.56	45,543.14	57,027.60	1,68,422.59
IV	Total Expenditure				
	a) Cost of materials consumed	12,353.13	12,342.32	16,605.72	57,251.33
	b) Purchases of Stock-in-trade	348.57	13,673.78	28,943.98	65,381.47
	c) Change in inventories of finished goods, work-in progress and stock in trade	4,531.54	5,231.08	976.36	1,806.49
	e) Employee benefits expenses	949.89	1,447.22	930.09	3,878.28
	f) Finance cost	63.13	70.91	40.98	203.14
	f) Depreciation/Amortisation expenses	259.80	526.53	445.10	1,934.66
	h) Other expenses	4,378.99	4,391.83	4,217.67	18,918.95
	Total (a to h)	22,885.06	37,683.67	52,159.90	1,49,374.32
V	Profit before exceptional items and tax (III-IV)	3,267.50	7,859.47	4,867.70	19,048.27
VI	Exceptional items	-	-	-	-
VII	Profit before Tax (V+VI)	3,267.50	7,859.47	4,867.70	19,048.27
VIII	Tax expenses				
	Current Tax for the Period	847.20	897.93	1,264.28	3,625.50
	Deferred Tax	(11.65)	(153.51)	8.95	(9.17)
	Sub Total VIII	835.55	744.42	1,273.23	3,616.33
IX	Profit for the period (VII-VIII)	2,431.95	7,115.05	3,594.47	15,431.94
X	Other comprehensive income				
	Net gain /(losses) on FVTOCI financial instruments	544.86	(7,203.15)	(1,680.03)	4,331.73
	Re-measurement gains/(losses) on defined benefit plans	-	0.15	-	0.15
	Tax on above items	(137.13)	1,812.89	422.83	(1,090.21)
	Sub Total (X)	407.73	(5,390.11)	(1,257.20)	3,241.67
XI	Total Comprehensive income for the period (IX+X)	2,839.68	1,724.94	2,337.27	18,673.61
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	73,387.96
XIV	Earnings per Equity share				
			Not Annualized		Annualized
	(a) Basic (Rs.)	14.17	41.45	20.94	89.90
	(b) Diluted (Rs.)	14.17	41.45	20.94	89.90



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(I.G. BHARATH)
Chairman & Managing Director

Segment wise revenue, results and Assets & Liabilities

(₹. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Segment Revenue				
	Chemicals	19,379.35	19,743.02	26,310.16	87,345.16
	Real Estate	-	8,060.15	-	8,060.15
	Trading	7,241.70	16,306.92	30,938.74	71,775.64
	Power Generation	1,828.33	2,305.52	2,620.46	9,499.04
	Unallocated	71.30	2,018.06	47.62	3,410.94
	Total	28,520.67	48,433.67	59,916.98	1,80,090.93
	Less: intersegment Revenue	(2,368.10)	(2,890.53)	(2,889.38)	(11,668.34)
	Net Income from Operations	26,152.56	45,543.14	57,027.60	1,68,422.59
2	Segment Results (Profit before Tax & Finance Cost)				
	Chemicals	3,081.91	1,593.14	3,584.36	9,611.82
	Real Estate	-	4,033.10	-	4,033.10
	Trading	0.16	94.31	876.59	1,147.42
	Power Generation	177.27	191.77	400.11	1,048.13
	Unallocated	71.30	2,018.06	47.62	3,410.94
	Total	3,330.64	7,930.38	4,908.68	19,251.41
	Less: Interest (Net)	(63.13)	(70.91)	(40.98)	(203.14)
	Total Profit Before Tax	3,267.50	7,859.47	4,867.70	19,048.27
3	Segment Assets				
	Chemicals	74,487.68	58,014.00	47,827.82	58,014.00
	Trading	2,854.39	8,591.56	6,168.51	8,591.56
	Power Generation	4,430.11	3,897.99	3,201.39	3,897.99
	Others	21,906.35	21,408.97	15,174.53	21,408.97
	Total	1,03,678.52	91,912.52	72,372.25	91,912.52
4	Segment Liabilities				
	Chemicals	25,734.41	12,439.25	7,845.53	12,439.25
	Trading	-	4,368.84	5,165.84	4,368.84
	Power Generation	-	-	22.50	-
	Total	25,734.41	16,808.09	13,037.87	16,808.09

Notes

- The above Standalone Un audited Financial Results for the first quarter ending 30th June, 2023 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 2023. The Statutory Auditors have carried out Limited Review of the above financial results.
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
- The financials of current quarter are not strictly comparable to preceding quarter ending March 31, 2023 which includes revenues from real estate, other incomes and also depreciation amounts.
- The figures of last quarter ended on 31st March, 2023 are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures up to the 3rd quarter ended on 31st December, 2022 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

For Sree Rayalaseema HI-Strength Hypo Limited

Date: 14th August, 2023

Place: Kurnool.

T. C. Bkarath

Chairman & Managing Director

DIN: 00125087



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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 30TH JUNE, 2023

(₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023 (Un-Audited)	31.03.2023 (Audited)	30.06.2022 (Un-Audited)	31.03.2023 (Audited)
I	Revenue from operations	26,081.27	43,525.08	56,979.98	1,65,011.65
II	Other income	71.30	2,018.06	47.62	3,410.94
III	Total Revenue (I+II)	26,152.56	45,543.14	57,027.60	1,68,422.59
IV	Total Expenditure				
	a) Cost of materials consumed	12,353.13	12,342.32	16,605.72	57,251.33
	b) Purchases of Stock-in-trade	348.57	13,673.78	28,943.98	65,381.47
	c) Change in inventories offinished goods, work-in progress and stock in trade	4,531.54	5,231.08	976.36	1,806.49
	e) Employee benefits expenses	950.59	1,447.83	930.09	3,880.90
	f) Finance cost	63.13	70.92	40.98	203.15
	f) Depreciation/Amortisation expenses	259.80	526.54	445.10	1,934.67
	h) Other expenses	4,379.78	4,395.69	4,218.87	18,922.85
	Total (a to h)	22,886.54	37,688.16	52,161.10	1,49,380.86
V	Profit before exceptional items and tax (III-IV)	3,266.02	7,854.98	4,866.50	19,041.73
VI	Exceptional items	-	-	-	-
VII	Profit before Tax (V+VI)	3,266.02	7,854.98	4,866.50	19,041.73
VIII	Tax expenses				
	Current Tax for the Period	847.20	897.93	1,264.28	3,625.50
	Deferred Tax	(11.65)	(153.51)	8.95	(9.17)
	Sub Total VIII	835.55	744.42	1,273.23	3,616.33
IX	Profit for the period (VII-VIII)	2,430.47	7,110.56	3,593.27	15,425.40
X	Other comprehensive income				
	Net gain /(losses) on FVTOCI financial instruments	544.86	(7,203.15)	(1,680.03)	4,331.73
	Re-measurement gains/(losses) on defined benefit plans	-	0.15	-	0.15
	Tax on above items	(137.13)	1,812.89	422.83	(1,090.21)
	Sub Total (X)	407.73	(5,390.11)	(1,257.20)	3,241.67
XI	Total Comprehensive income for the period (IX+X)	2,838.20	1,720.45	2,336.07	18,667.07
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	73,376.29
XIV	Earnings per Equity share				
			Not Annualized		Annualized
	(a) Basic (Rs.)	14.16	41.43	20.93	89.87
	(b) Diluted (Rs.)	14.16	41.43	20.93	89.87



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)
Chairman & Managing Director

Segment wise revenue, results and Assets & Liabilities

(₹. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Segment Revenue				
	Chemicals	19,379.35	19,743.02	26,310.16	87,345.16
	Real Estate	-	8,060.15	-	8,060.15
	Trading	7,241.70	16,306.92	30,938.74	71,775.64
	Power Generation	1,828.33	2,305.52	2,620.46	9,499.04
	Unallocated	71.30	2,018.06	47.62	3,410.94
	Total	28,520.67	48,433.67	59,916.98	1,80,090.93
	Less: intersegment Revenue	(2,368.10)	(2,890.53)	(2,889.38)	(11,668.34)
	Net Income from Operations	26,152.56	45,543.14	57,027.60	1,68,422.59
2	Segment Results (Profit before Tax & Finance Cost)				
	Chemicals	3,080.43	1,588.66	3,583.16	9,605.29
	Real Estate	-	4,033.10	-	4,033.10
	Trading	0.16	94.31	876.59	1,147.42
	Power Generation	177.27	191.77	400.11	1,048.13
	Unallocated	71.30	2,018.06	47.62	3,410.94
	Total	3,329.15	7,925.90	4,907.48	19,244.88
	Less: Interest (Net)	(63.13)	(70.92)	(40.98)	(203.15)
	Total Profit Before Tax	3,266.02	7,854.98	4,866.50	19,041.73
3	Segment Assets				
	Chemicals	74,981.33	58,419.56	47,827.82	58,419.56
	Trading	2,854.39	8,591.56	6,168.51	8,591.56
	Power Generation	4,430.11	3,897.99	3,201.39	3,897.99
	Others	21,906.35	21,408.97	15,174.53	21,408.97
	Total	1,04,172.17	92,318.08	72,372.25	92,318.08
4	Segment Liabilities				
	Chemicals	25,354.26	12,839.99	7,845.53	12,839.99
	Trading	-	4,368.84	5,165.84	4,368.84
	Power Generation	-	-	22.50	-
	Others	-	-	-	-
	Total	25,354.26	17,208.83	13,033.87	17,208.83

Notes

- The above Consolidated Un audited Financial Results for the first quarter ending 30th June,2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August,2023. The Statutory Auditors have carried out Limited Review of the above financial results .
- M/s TGV Sodium and Electrolite Private Limited ceases to be wholly owned subsidiary company with effect from April 01,2023. The consolidated Financial results for the quarter ending 30th June,2023 includes financials of subsidiary company M/s TGV Metals and Chemicals Private Limited. Financials of earlier quarter / period includes financial of both subsidiaries and are not comparable with financials of quarter ending June 30, 2023. The Company presently holds 24% in the share capital of M/s M V Salts & Chemicals Private Limited without significant influence and not considered for consolidation as per equity method in Ind As-28.
- The financials of current quarter are not strictly comparable to preceding quarter ending March 31,2023 which includes revenues from real estate, other incomes and also depreciation amounts.
- The above financial results have been prepared in accordance with Indian Accounting Standards Ind AS) notified under Companies (Indian Accounting Standards) Rules,2015.
- The figures of last quarter ended on 31st March,2023 are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures up to the 3rd quarter ended on 31st December,2022 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 14th August, 2023

Place: Kurnool.

For Sree Rayalaseema Hi-Strength Hypo Limited

Sri T.G. Bharath
Chairman & Managing Director
DIN: 00125087



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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEP, 2023 (₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended		Half Yearly Ended		Year Ended
		30.09.2023 (Un-Audited)	30.06.2023 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2022 (Un-Audited)	
I	Revenue from operations	22,550.28	26,081.27	34,422.03	48,631.55	91,402.01
II	Other income	245.67	71.30	279.80	316.97	327.42
III	Total Revenue (I+II)	22,795.96	26,152.57	34,701.83	48,948.53	91,729.43
IV	Total Expenditure					
	a) Cost of materials consumed	9,995.88	12,353.13	15,740.21	22,349.01	32,345.96
	b) Purchases of Stock-in-trade	2,710.17	348.57	7,409.48	3,058.74	36,353.46
	c) Change in inventories of unfinished goods, work-in progress and stock in trade	1,635.91	4,531.54	2,235.72	6,167.45	3,212.08
	e) Employee benefits expenses	817.24	949.89	748.47	1,767.13	1,678.56
	f) Finance cost	64.52	63.13	52.07	127.65	93.06
	f) Depreciation/Amortisation expenses	259.80	259.80	493.65	519.60	938.75
	h) Other expenses	4,768.66	4,378.99	4,896.05	9,147.65	9,113.72
	Total (a to h)	20,252.18	22,885.05	31,575.65	43,137.23	83,735.58
V	Profit before exceptional items and tax (III-IV)	2,543.78	3,267.52	3,126.18	5,811.30	7,993.86
VI	Exceptional items	-	-	-	-	-
VII	Profit before Tax (V+VI)	2,543.78	3,267.52	3,126.18	5,811.30	7,993.86
VIII	Tax expenses					
	Current Tax for the Period	692.56	847.20	836.71	1,539.76	2,100.99
	Deferred Tax	1.28	(11.65)	(77.60)	(10.37)	(68.63)
	Sub Total VIII	693.84	835.55	759.11	1,529.39	2,032.34
IX	Profit for the period (VII-VIII)	1,849.94	2,431.97	2,367.07	4,281.91	5,961.51
X	Other comprehensive income					
	Net gain/(losses) on FVOCI financial instruments	3,281.30	544.86	20,220.91	3,826.16	18,540.88
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	0.15
	Tax on above items	(825.84)	(137.13)	(5,089.20)	(962.97)	(4,666.37)
	Sub Total (X)	2,455.46	407.73	15,131.71	2,863.19	13,874.51
XI	Total Comprehensive income for the period (IX+X)	4,305.40	2,839.70	17,498.78	7,145.10	19,836.02
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity					
XIV	Earnings per Equity share					
	(a) Basic (Rs.)	10.78	14.17	13.79	24.95	34.73
	(b) Diluted (Rs.)	10.78	14.17	13.79	24.95	34.73
				Not Annualized		Annualized

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)
Chairman & Managing Director

STANDALONE BALANCE SHEET AS AT 30th Sep, 2023
(All amounts in ₹ Lakhs, except otherwise stated)

Particulars	As at 30th Sep, 2023	As at 31st March, 2023
I. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	9,431.47	9,726.01
(b) Right-to-use assets on lease	362.31	505.09
(c) Capital work-in-progress	0.00	0.00
(d) Investment properties	260.24	260.24
(e) Financial assets		
i) Investments	24,576.75	21,408.97
ii) Other financial assets	605.20	262.07
(f) Deferred tax Asset (Net)	686.86	676.49
(g) Other non-current assets	165.25	157.15
Total Non-current assets	36,088.08	32,996.03
2. Current assets		
(a) Inventories	4,189.43	12,576.72
(b) Financial assets		
i) Trade receivables	10,574.30	14,897.14
ii) Cash and cash equivalents	1,304.72	2,649.92
iii) Bank balances other than Cash and cash equivalents	31,817.89	20,223.50
iv) Loans	1,543.48	1,287.33
v) Other financial assets	1,566.14	1,266.32
(c) Current Tax Assets (Net)	0.00	3,213.92
(d) Other current assets	2,223.68	3,442.53
Total Current assets	53,219.65	59,557.38
TOTAL ASSETS	89,307.72	92,553.41
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	80,533.05	73,387.95
Total Equity	82,249.54	75,104.43
Liabilities		
2. Non-current liabilities		
(a) Financial liabilities		
i) Borrowings	0.04	27.56
ii) Others	128.25	118.25
iii) Lease Liability	484.37	607.13
(b) Deferred tax liabilities (Net)	0.00	0.00
(c) Deferred Government grants	80.96	83.96
(d) Provisions	196.53	226.11
Total Non-current liabilities	890.15	1,063.01
3. Current liabilities		
(a) Financial liabilities		
i) Borrowings	202.46	841.99
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	363.66	119.43
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,491.75	6,909.96
iii) Other financial liabilities	2,226.51	1,954.77
iv) Lease Liability	125.85	119.90
(b) Other current liabilities	832.26	6,299.58
(c) Provisions	301.01	140.34
(d) Current tax liability (Net)	624.54	-
Total Current liabilities	6,168.03	16,385.97
TOTAL LIABILITIES	7,058.18	17,448.98
TOTAL EQUITY AND LIABILITIES	89,307.72	92,553.41

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)
Chairman & Managing Director

Standalone Cash flow statement for the Half-Year ended 30th September, 2023

(All amounts in ₹ Lakhs, except otherwise stated)

Particulars	Half-Year ended 30th September, 2023	Year ended 31st, March 2023
Cash flow from operating activities		
Profit before tax	5,811.30	19,048.27
Profit before exceptional items and tax	5,811.30	19,048.27
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	519.60	1,934.66
Interest received	(134.29)	(907.34)
Interest paid	127.65	203.14
Interest income & expenses due to amortisation of rent deposits	(9.16)	40.38
Income due to government grant recognised	(3.00)	(6.00)
Net (gains)/losses on FVTPL instruments	(12.43)	(795.88)
Operating profit before working capital changes	6,299.67	19,517.23
Working capital adjustments:		
(Decrease)/Increase in trade payables	(5,173.98)	(677.68)
(Decrease)/Increase in non-current financial liabilities	10.00	(9.74)
(Decrease)/Increase in current financial liabilities	271.74	(512.72)
(Decrease)/Increase in other current liabilities	(5,467.32)	(1,247.75)
(Decrease)/Increase in short term provisions	160.67	(179.65)
(Decrease)/Increase in long term provisions	(29.58)	17.70
(Increase)/Decrease in non-current financial asset	(333.97)	132.15
(Increase)/Decrease in other non-current assets	(8.10)	(25.24)
(Increase)/Decrease in trade receivables	4,322.84	(1,689.38)
(Increase)/Decrease in inventories	8,387.29	1,821.27
(Increase)/Decrease in other current assets	1,218.85	5,110.81
(Increase)/Decrease in financial assets	(555.97)	(1,230.09)
Cash generated from operating activities	9,102.12	21,026.91
Direct taxes paid (net)	2,298.71	(7,932.52)
Net cash flow from operating activities (A)	11,400.83	13,094.39
Cash flows from investing activities		
Purchase of fixed assets, including CWIP	(82.28)	524.71
Purchase of investment	(292.15)	(986.66)
Interest received	134.29	907.34
Redemption/(Investment) of margin money deposit	(11,850.64)	(10,541.67)
Earmarked for dividend	256.25	233.91
Net cash flow from/ (used in) investing activities (B)	(11,834.53)	(9,862.37)
Cash flows from financing activities		
Interest paid	(127.65)	(203.14)
(Repayment)/Proceeds of long term borrowings	(27.52)	(1.71)
(Repayment)/Proceeds from short term borrowings	(639.53)	(990.91)
Dividend paid	-	(600.95)
(Repayment)/Proceeds of lease liability	(116.81)	(198.89)
Net cash flow from/ (used in) in financing activities (C)	(911.51)	(1,995.60)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(1,345.20)	1,236.42
Cash and cash equivalents at the beginning of the year	2,649.92	1,413.51
Cash and cash equivalents at the end of the year	1,304.72	2,649.93
Components of cash and cash equivalents		
Cash on hand	2.21	1.54
Balances with banks		
- in Current Account	1,302.51	2,648.39
Total cash and cash equivalents	1,304.72	2,649.93

For Sree Rayalaseema Hi-Strength Hypo Lts.

(T.G. BHARATH)
Chairman & Managing Director

Segment wise revenue, results and Assets & Liabilities

Sl. No.	Particulars	Quarter Ended			Half Yearly Ended		Year Ended
		30.09.2023 (Un-Audited)	30.06.2023 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2022 (Un-Audited)	31.03.2023 (Audited)
1	Segment Revenue						
	Chemicals	17,076.71	19,379.34	21,857.07	36,456.05	48,167.28	87,345.16
	Real Estate	-	-	-	-	-	8,060.15
	Trading	5,729.65	7,241.70	12,964.26	12,971.35	43,903.09	71,775.64
	Power Generation	1,950.55	1,828.33	2,447.68	3,778.88	5,068.11	9,499.04
	Unallocated	245.67	71.30	279.80	316.97	327.41	3,410.94
	Total	25,002.58	28,520.67	37,548.81	53,523.25	97,465.77	1,80,090.93
	Less: intersegment Revenue	(2,206.62)	(2,368.10)	(2,846.98)	(4,574.72)	(5,736.31)	(11,668.34)
	Net Income from Operations	22,795.96	26,152.57	34,701.83	48,948.53	91,729.46	1,68,422.59
2	Segment Results (Profit before Tax & Finance Cost)						
	Chemicals	1,979.57	3,081.92	2,527.18	5,061.49	6,111.31	9,611.82
	Real Estate	-	-	-	-	-	4,033.10
	Trading	7.48	0.16	47.29	7.64	923.88	1,147.42
	Power Generation	375.58	177.27	323.98	552.85	724.09	1,048.13
	Unallocated	245.67	71.30	279.80	316.97	327.41	3,410.94
	Total	2,608.30	3,330.65	3,178.25	5,938.95	8,086.99	19,251.41
	Less: Interest (Net)	(64.52)	(63.13)	(52.07)	(127.65)	(93.05)	(203.14)
	Total Profit Before Tax	2,543.78	3,267.52	3,126.18	5,811.30	7,993.94	19,048.27
3	Segment Assets						
	Chemicals	59,442.68	74,467.67	51,904.44	59,442.68	51,904.41	58,014.00
	Trading	1,893.25	2,854.39	4,472.74	1,893.25	4,472.74	8,591.56
	Power Generation	3,395.04	4,430.11	3,832.41	3,395.04	3,832.41	3,897.99
	Others	24,576.75	21,926.35	30,632.27	24,576.75	30,632.27	21,408.97
	Total	89,307.72	1,03,678.52	90,841.86	89,307.72	90,841.86	91,912.52
4	Segment Liabilities						
	Chemicals	7,058.18	25,734.41	13,807.26	7,058.18	13,807.26	12,439.25
	Trading	-	-	151.09	-	151.09	4,368.84
	Power Generation	-	-	15.69	-	15.69	-
	Total	7,058.18	25,734.41	13,974.04	7,058.18	13,974.04	16,808.09

Notes

- The above Standalone Un audited Financial Results for the second quarter/ half year ending 30th September, 2023 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2023. The Statutory Auditors have carried out Limited Review of the above financial results
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 14th Nov, 2023

Place: Kurnool.

For Sree Rayalaseema HI-Strength Hypo Limited

M. T. G. Bharath
Chairman and Managing Director

Sree Rayalaseema Hi-Strength Hypo Limited

Regd. Office, Gondiparla, Kurnool-518 004 CIN - L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066
 Website: www.tgv group.com email : companysecretary@srrhl.com

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEP, 2023

Sl. No.	Particulars	Quarter Ended			Half Yearly Ended		Year Ended
		30.09.2023 (Un-Audited)	30.06.2023 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2022 (Un-Audited)	
I	Revenue from operations	22,550.28	26,081.27	34,422.03	48,631.55	91,402.01	1,65,011.65
II	Other income	245.67	71.30	281.33	316.97	328.55	3,410.94
III	Total Revenue (I+II)	22,795.96	26,152.57	34,703.36	48,948.53	91,730.56	1,68,422.59
IV	Total Expenditure						
	a) Cost of materials consumed	9,995.88	12,353.13	15,740.21	22,349.01	32,345.96	57,251.33
	b) Purchases of Stock-in-trade	2,710.17	348.57	7,409.48	3,058.74	36,353.45	65,381.47
	c) Change in inventories of finished goods, work-in progress and stock in trade	1,635.91	4,531.54	2,235.72	6,167.45	3,212.08	1,806.49
	e) Employee benefits expenses	817.94	950.59	748.47	1,768.53	1,678.55	3,880.90
	f) Finance cost	64.52	63.13	52.07	127.65	93.05	203.15
	f) Depreciation/Amortisation expenses	259.80	259.80	493.65	519.60	938.75	1,934.66
	h) Other expenses	4,769.41	4,379.78	4,895.28	9,149.19	9,114.15	18,922.85
	Total (a to h)	20,253.64	22,886.54	31,574.88	43,140.18	83,736.01	1,49,380.85
V	Profit before exceptional items and tax (III-IV)	2,542.32	3,266.03	3,128.48	5,808.35	7,994.55	19,041.74
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V+VI)	2,542.32	3,266.03	3,128.48	5,808.35	7,994.55	19,041.74
VIII	Tax expenses						
	Current Tax for the Period	692.56	847.20	836.71	1,539.76	2,100.99	3,625.50
	Deferred Tax	1.28	(11.65)	(77.60)	(10.37)	(68.65)	(9.17)
			835.55				
	Sub Total VIII	693.84	835.55	759.11	1,529.39	2,032.34	3,616.33
IX	Profit for the period (VII-VIII)	1,848.48	2,430.48	2,369.37	4,278.96	5,962.61	15,425.41
X	Other comprehensive income						
	Net gain/(losses) on FVTOCI financial instruments	3,281.30	544.86	20,220.91	3,826.16	18,540.88	4,331.73
	Re-measurement gains/(losses) on defined benefit plans	-	0.15	-	-	-	0.15
	Tax on above items	(825.84)	(137.13)	(5,089.20)	(962.97)	(4,666.37)	(1,090.21)
	Sub Total (X)	2,455.46	407.88	15,131.71	2,863.19	13,874.51	3,241.67
XI	Total Comprehensive income for the period (IX+X)	4,303.95	2,838.36	17,501.08	7,142.16	19,837.12	18,667.08
XII	Paid up Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	-	-	73,376.29
XIV	Earnings per Equity share			Not Annualized			Annualized
	(a) Basic (Rs.)	10.77	14.16	13.80	24.93	34.71	89.87
	(b) Diluted (Rs.)	10.77	14.16	13.80	24.93	34.71	89.87

For Sree Rayalaseema Hi-Strength Hypo Ltd.


 H.C. BHARATH

Chairman & Managing Director

CONSOLIDATED BALANCE SHEET AS AT 30th SEP, 2023

(All amounts in ₹ Lakhs, except otherwise stated)

Particulars	As at 30th Sep, 2023	As at 31st March, 2023
I. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	9,431.47	9,726.01
(b) Right-to-use assets on lease	362.31	505.09
(c) Capital work-in-progress	1,685.65	1,361.04
(d) Investment properties	260.24	260.24
(e) Financial assets		
i) Investments	24,551.75	21,372.97
ii) Other financial assets	605.20	262.07
(f) Deferred tax Asset (Net)	686.86	676.49
(g) Other non-current assets	402.06	189.12
Total Non-current assets	37,985.54	34,353.04
2. Current assets		
(a) Inventories	4,189.43	12,576.72
(b) Financial assets		
i) Trade receivables	10,574.30	14,897.14
ii) Cash and cash equivalents	1,324.76	2,675.89
iii) Bank balances other than Cash and cash equivalents	31,817.89	20,223.50
iv) Loans	110.65	95.58
v) Other financial assets	1,566.14	1,266.32
(c) Current Tax Assets (Net)		3,213.92
(d) Other current assets	2,477.54	3,015.97
Total Current assets	52,060.72	57,965.04
TOTAL ASSETS	90,046.26	92,318.08
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	80,521.59	73,376.29
(c) Non controlling interest	13.53	16.48
Total Equity	82,251.60	75,109.25
Liabilities		
2. Non-current liabilities		
(a) Financial liabilities		
i) Borrowings	705.33	348.09
ii) Others	128.25	118.25
iii) Lease Liability	484.37	607.13
(b) Deferred tax liabilities (Net)	0.00	0.00
(c) Deferred Government grants	80.96	83.96
(d) Provisions	196.53	226.11
Total Non-current liabilities	1,595.44	1,383.54
3. Current liabilities		
(a) Financial liabilities		
i) Borrowings	202.46	841.99
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	363.66	119.43
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,493.22	6,981.54
iii) Other financial liabilities	2,226.51	1,313.87
iv) Lease Liability	123.05	119.20
(b) Other current liabilities	861.97	6,308.22
(c) Provisions	301.01	140.34
(d) Current tax liability (Net)	624.54	-
Total Current liabilities	6,199.21	15,825.29
TOTAL LIABILITIES	7,794.65	17,208.83
TOTAL EQUITY AND LIABILITIES	90,046.26	92,318.08

For Sree Rayalaseema Hi-Strength Hypo Ltd.


(T.G. BHARATH)
Chairman & Managing Director

Consolidated Cash flow statement for the Half-Year ended 30th September, 2023

(All amounts in Lakhs, except otherwise stated)

Particulars	For the half-year ended 30th September, 2023	For the year ended March 31, 2023
Cash flow from operating activities		
Profit before tax	5,808.35	19,041.73
Profit before exceptional items and tax	5,808.35	19,041.73
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	519.60	1,934.66
Interest received	(134.29)	(907.34)
Interest paid	127.65	203.15
Interest income & expenses due to amortisation of rent deposits	(9.16)	40.38
Income due to government grant recognised	(3.00)	(5.99)
Net gains/(losses) on FVTPL instruments	(12.43)	(795.88)
Operating profit before working capital changes	6,296.72	19,510.71
Working capital adjustments:		
(Decrease)/Increase in trade payables	(5,244.09)	(606.11)
(Decrease)/Increase in non-current financial liabilities	10.00	(9.74)
(Decrease)/Increase in current financial liabilities	912.64	(512.72)
(Decrease)/Increase in other current liabilities	(5,446.25)	(1,241.24)
(Decrease)/Increase in short term provisions	160.67	(179.65)
(Decrease)/Increase in long term provisions	(29.58)	17.70
(Increase)/Decrease in non-current financial asset	(333.97)	132.15
(Increase)/Decrease in other non-current assets	(212.94)	(27.54)
(Increase)/Decrease in trade receivables	4,322.84	(1,689.38)
(Increase)/Decrease in inventories	8,387.29	1,821.27
(Increase)/Decrease in other current assets	538.43	6,088.63
(Increase)/Decrease in financial assets	(314.89)	(1,230.08)
Cash generated from operating activities	9,046.84	22,074.00
Direct taxes paid (net)	2,298.71	(7,932.52)
Net cash flow from operating activities (A)	11,345.55	14,141.48
Cash flows from investing activities		
Non Controlling Interest	0.20	-6.43
Purchase of fixed assets, including CWIP	(406.89)	(831.79)
Purchase of investment	(303.15)	(986.66)
Interest received	134.29	907.34
Redemption/(Investment) of margin money deposit	(11,850.64)	(10,541.67)
Earmarked for dividend	256.25	233.90
Net cash flow from/ (used in) investing activities (B)	(12,169.94)	(11,225.31)
Cash flows from financing activities		
Proceeds from equity	-	10.00
Interest paid	(127.65)	(203.14)
(Repayment)/Proceeds of long term borrowings	357.24	318.82
(Repayment)/Proceeds from short term borrowings	(639.53)	(990.91)
Dividend paid	-	(600.95)
(Repayment)/Proceeds of lease liability	(116.81)	(198.89)
Net cash flow from/ (used in) in financing activities (C)	(526.75)	(1,665.07)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(1,351.14)	1,251.11
Cash and cash equivalents at the beginning of the year	2,675.89	1,424.78
Cash and cash equivalents at the end of the year	1,324.75	2,675.89
Components of cash and cash equivalents		
Cash on hand	2.21	1.55
Balances with banks		
- in Current Account	1,322.55	2,674.34
Total cash and cash equivalents	1,324.76	2,675.89

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)
Chairman & Managing Director

Segment wise revenue, results and Assets & Liabilities

(₹. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Yearly Ended		Year Ended	
		30.09.2023 (Un-Audited)	31.06.2023 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2022 (Un-Audited)	31.03.2023 (Audited)	31.03.2023 (Audited)
1	Segment Revenue	17,076.71	19,379.34	21,857.07	36,456.05	48,167.23	87,345.16	8,060.15
	Chemicals	-	-	-	-	-	-	-
	Real Estate	-	-	-	-	-	-	-
	Trading	5,729.65	7,241.70	12,964.26	12,971.35	43,903.00	71,775.64	9,499.04
	Power Generation	1,950.35	1,828.33	2,447.68	3,778.88	5,068.11	3,410.94	1,80,090.93
	Unallocated	245.67	71.30	281.33	316.97	328.55	3,410.94	(11,668.34)
	Total	25,002.58	28,520.67	37,550.34	53,523.25	97,467.32	1,68,422.59	9,605.30
	Less: Intersegment Revenue	(2,206.62)	(2,368.10)	(2,846.98)	(4,574.72)	(5,736.39)	(11,668.34)	4,033.10
	Net Income from Operations	22,795.96	26,152.57	34,703.36	48,948.53	91,730.9%	1,56,754.25	1,147.42
2	Segment Results (Profit before Tax & Finance Cost)	1,978.11	3,080.43	2,527.95	5,058.54	6,111.08	9,605.30	1,147.42
	Chemicals	-	-	-	-	-	-	-
	Real Estate	-	-	-	-	-	-	-
	Trading	7.48	0.16	47.29	7.64	923.88	1,147.42	1,048.13
	Power Generation	375.58	177.27	323.98	552.85	724.09	3,410.94	19,244.89
	Unallocated	245.67	71.30	281.33	316.97	328.55	3,410.94	(203.15)
	Total	2,606.84	3,329.16	3,180.55	5,936.00	8,088.00	19,244.89	19,041.74
	Less: Interest (Net)	(64.52)	(63.13)	(52.07)	(127.65)	(93.05)	(203.15)	-
	Total Profit Before Tax	2,542.32	3,266.03	3,128.48	5,808.35	7,994.95	19,041.74	-
3	Segment Assets	60,181.22	74,981.32	52,279.53	60,181.22	52,279.53	58,419.56	8,591.56
	Chemicals	1,893.25	2,854.39	4,472.74	1,893.25	4,472.74	3,897.99	8,591.56
	Trading	3,395.04	4,430.11	3,832.41	3,395.04	3,832.41	21,408.97	92,318.08
	Power Generation	24,576.75	21,906.35	30,632.27	24,576.75	30,632.27	21,408.97	-
	Others	90,046.26	1,04,172.17	91,216.95	90,046.26	91,216.95	92,318.08	-
4	Segment Liabilities	7,794.65	25,354.26	14,163.92	7,794.65	14,163.92	12,839.99	4,368.84
	Chemicals	-	-	151.09	-	151.09	-	-
	Trading	-	-	15.69	-	15.69	-	-
	Power Generation	7,794.65	25,354.26	14,330.70	7,794.65	14,330.70	12,839.99	4,368.84
	Total	7,794.65	25,354.26	14,330.70	7,794.65	14,330.70	17,208.83	17,208.83

Notes

- The above Consolidated Un audited Financial Results for the second quarter / half year ending 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2023. The Statutory Auditors have carried out Limited Review of the above financial results.
- M/s TGV Sodium and Electrolite Private Limited ceased to be wholly owned subsidiary company with effect from April 01, 2023. The consolidated Financial results for the quarter ending 30th September, 2023 includes financials of only one subsidiary company viz., M/s TGV Metals and Chemicals Private Limited. Financials of earlier quarter / period includes financials of both subsidiaries and hence not comparable with financials of quarter / period ending September 30, 2023. The Company presently holds 22.31% in the share capital of M/s M V Salts & Chemicals Private Limited without significant influence and not considered for consolidation as per equity method in Ind AS-28. Investments in Associates and Joint Ventures
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Foysal Begum Hi-Strength Hypo Limited

Sri T.G. Bharath Chairman & Managing Director

Date: 14th Nov, 2023
Place: Kurnool.

DIN:00125087

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THIRD QUARTER/NINE MONTHS ENDED 31st December, 2023 (₹. In Lakhs except EP9)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended			Year Ended
		31.12.2023 (Un-Audited)	30.09.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.03.2023 (Audited)	
I	Revenue from operations	21,452.39	22,550.28	30,084.56	70,083.94	1,21,486.57	1,65,011.66	
II	Other income	1,037.04	245.67	1,065.46	1,354.01	1,392.88	3,410.91	
III	Total Revenue (I+II)	22,489.43	22,795.95	31,150.02	71,437.95	1,22,879.45	1,68,422.51	
IV	Total Expenditure							
	a) Cost of materials consumed	9,438.58	9,995.88	12,563.08	31,787.59	44,909.01	57,251.31	
	b) Purchases of Stock-in-trade	6,365.88	2,710.17	15,354.23	9,424.63	51,707.69	65,381.47	
	c) Change in inventories of finished goods, work-in progress and stock in trade	(1,071.12)	1,635.91	(6,636.67)	5,096.33	(3,424.59)	1,806.47	
	d) Employee benefits expenses	1,035.47	817.24	752.50	2,802.60	2,431.06	3,878.23	
	e) Finance cost	61.56	64.52	39.18	189.21	132.23	203.11	
	f) Depreciation/Amortisation expenses	259.80	259.80	469.38	779.40	1,408.13	1,934.66	
	g) Other expenses	3,467.08	4,768.66	5,413.40	12,614.73	14,527.12	18,918.95	
	Total (a to g)	19,557.25	20,252.18	27,955.10	62,694.49	1,11,690.65	1,49,374.33	
V	Profit before exceptional items and tax (III-IV)	2,932.18	2,543.77	3,194.92	8,743.46	11,188.80	19,048.27	
VI	Exceptional items	(586.53)	-	-	(586.53)	-	-	
VII	Profit before Tax (V+VI)	2,345.65	2,543.77	3,194.92	8,156.93	11,188.80	19,048.27	
VIII	Tax expenses							
	Current Tax for the Period	658.94	692.56	626.58	2,198.70	2,727.57	3,625.51	
	Deferred Tax	24.07	1.28	212.99	13.70	144.34	(9.17)	
	Sub Total VIII	683.01	693.84	839.57	2,212.40	2,871.91	3,616.33	
IX	Profit for the period (VII-VIII)	1,662.64	1,849.93	2,355.35	5,944.53	8,316.89	15,431.94	
X	Other comprehensive income							
	Net gain/(losses) on FVTOCI financial instruments	(1,908.60)	3,281.30	(7,006.00)	1,917.56	11,534.88	4,331.73	
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	0.15	
	Tax on above items	480.36	(825.84)	1,763.27	(482.61)	(2,903.10)	(1,090.11)	
	Sub Total (X)	(1,428.24)	2,455.46	(5,242.73)	1,434.95	8,631.78	3,241.67	
XI	Total Comprehensive income for the period (IX+X)	234.41	4,305.39	(2,887.38)	7,379.49	16,948.67	18,673.41	
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	
XIII	Other Equity	-	-	-	-	-	-	
XIV	Earnings per Equity share							
	(a) Basic (₹s.)	9.69	10.78	13.72	34.63	48.45	89.90	
	(b) Diluted (₹s.)	9.69	10.78	13.72	34.63	48.45	89.90	



For Sree Rayalaseema Hi-Strength Hypo Ltd.


M.G. BHARATHI
 Chairman & Managing Director

Segment wise revenue, results and Assets & Liabilities

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Un-Audited)	30.09.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.03.2023 (Audited)
1	Segment Revenue						
	Chemicals	16,024.13	17,076.70	19,434.91	52,480.17	67,602.14	87,345.11
	Real Estate	-	-	-	-	-	8,060.15
	Trading	5,605.48	5,729.65	11,565.72	18,576.83	55,468.72	71,775.61
	Power Generation	1,896.58	1,950.55	2,125.38	5,675.46	7,193.52	9,499.01
	Unallocated	1,037.04	245.67	1,065.46	1,354.01	1,392.88	3,410.91
	Total	24,563.22	25,002.57	34,191.47	78,086.46	1,31,637.26	1,80,090.91
	Less: Intersegment Revenue	2,073.79	2,206.62	3,041.45	6,648.51	8,777.81	11,668.31
	Net Income from Operations	22,489.43	22,795.95	31,150.02	71,437.95	1,22,879.45	1,68,422.59
2	Segment Results (Profit before Tax & Finance Cost)						
	Chemicals	1,160.42	1,979.56	1,907.14	6,221.89	8,018.68	9,611.81
	Real Estate	-	-	-	-	-	4,033.10
	Trading	6.21	7.48	129.23	13.85	1,053.11	1,147.42
	Power Generation	203.55	375.58	132.27	756.40	856.36	1,048.13
	Unallocated	1,037.04	245.67	1,065.46	1,354.01	1,392.88	3,410.91
	Total	2,407.21	2,608.29	3,234.10	8,346.14	11,321.03	19,251.41
	Less: Interest (Net)	(61.56)	(64.52)	(39.18)	(189.21)	(132.23)	(203.14)
	Total Profit Before Tax	2,345.65	2,543.77	3,194.92	8,156.93	11,188.80	19,048.27
3	Segment Assets						
	Chemicals	59,603.23	59,442.68	54,405.10	59,603.23	54,405.10	58,014.00
	Trading	2,817.56	1,893.25	9,782.03	2,817.56	9,782.03	8,591.55
	Power Generation	1,068.91	3,395.04	3,821.10	1,068.91	3,821.10	3,897.99
	Others	23,599.32	24,576.75	26,363.33	23,599.32	26,363.33	21,408.97
	Total	87,089.01	89,307.72	94,371.56	87,089.01	94,371.56	91,912.52
4	Segment Liabilities						
	Chemicals	4,430.47	7,058.18	22,719.90	4,430.47	22,719.90	12,439.25
	Trading	108.71	-	7,150.81	108.71	7,150.81	4,368.54
	Total	4,539.18	7,058.18	29,870.71	4,539.18	29,870.71	16,808.09

Notes

- The above Standalone Un audited Financial Results for the third quarter/ nine months period ending 31st December, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2024. The Statutory Auditors have carried out Limited Review of the above financial results
- The exceptional items include expenditure incurred/contributed by the Company to Transmission Corporation of Andhra Pradesh (APTRANSCO) for construction of 132KVA Switching Station by them. Since this capital expenditure does not meet the criteria as asset as per Ind AS-116, the amount is charged as expenditure.
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

For Sree Rayalaseema HI-Strength Hypo Limited

Date: 13th February, 2024
Place: Kurnool.

S. G. B. Bhat
DIN:00125087

Chairman and Managing Director



CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THIRD QUARTER/NINE MONTHS ENDED 31st December, 2023 (₹. In Lakhs except IFS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended			Year Ended	
		31.12.2023 (Un-Audited)	30.09.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.03.2023 (Audited)	31.03.2023 (Audited)	
I	Revenue from operations	21,452.39	22,550.28	30,084.56	70,083.94	1,21,486.57	1,65,011.65		
II	Other income	1,037.04	245.67	1,063.93	1,354.01	1,392.88	3,410.94		
III	Total Revenue (I+II)	22,489.43	22,795.95	31,148.49	71,437.95	1,22,879.45	1,68,422.59		
IV	Total Expenditure								
a)	Cost of materials consumed	9,438.58	9,995.88	12,563.08	31,787.59	44,909.01	57,251.33		
b)	Purchases of Stock-in-trade	6,365.88	2,710.17	15,354.23	9,424.63	51,707.69	65,381.47		
c)	Change in inventories of finished goods, work-in progress and stock in trade	(1,071.12)	1,635.91	(6,636.67)	5,096.33	(3,424.59)	1,801.49		
d)	Employee benefits expenses	1,036.16	817.94	754.52	2,804.69	2,433.08	3,881.90		
e)	Finance cost	61.56	64.52	39.18	189.21	132.23	201.14		
f)	Depreciation/Amortisation expenses	259.80	259.80	469.38	779.40	1,408.13	1,931.66		
g)	Other expenses	3,465.80	4,769.41	5,413.01	12,614.99	14,527.16	18,921.85		
	Total (a to g)	19,556.66	20,253.63	27,956.73	62,696.84	1,11,692.71	1,49,381.84		
V	Profit before exceptional items and tax (III-IV)	2,932.77	2,542.32	3,191.76	8,741.11	11,186.74	19,041.75		
VI	Exceptional items	(586.53)	-	-	(586.53)	-	-		
VII	Profit before Tax (V+VI)	2,346.24	2,542.32	3,191.76	8,154.58	11,186.74	19,041.75		
VIII	Tax expenses								
	Current Tax for the Period	658.94	692.56	626.58	2,198.70	2,727.57	3,625.50		
	Deferred Tax	24.07	1.28	212.99	13.70	144.34	(0.17)		
	Sub Total VIII	683.01	693.84	839.57	2,212.40	2,871.91	3,625.33		
IX	Profit for the period (VII-VIII)	1,663.23	1,848.48	2,352.19	5,942.18	8,314.83	15,416.42		
X	Other comprehensive income								
	Net gain/(losses) on FVTOCI financial instruments	(1,908.60)	3,281.30	(7,006.00)	1,917.56	11,534.88	4,331.73		
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	0.15		
	Tax on above items	480.36	(825.84)	1,763.27	(482.61)	(2,903.10)	(1,090.21)		
	Sub Total (X)	(1,428.24)	2,455.46	(5,242.73)	1,434.95	8,631.78	3,241.67		
XI	Total Comprehensive income for the period (IX+X)	234.99	4,303.94	(2,890.54)	7,377.13	16,946.61	18,667.09		
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48		
XIII	Other Equity	-	-	-	-	-	73,356.29		
XIV	Earnings per Equity share								
	(a) Basic (Rs.)	9.69	10.77	13.70	34.62	48.44	9.87		
	(b) Diluted (Rs.)	9.69	10.77	13.70	34.62	48.44	9.87		



For Sree Rayalaseema Hi-Strength Hypo Ltd.


 G. BHARATHI
 Chairman & Managing Director

Segment wise revenue, results and Assets & Liabilities

Sl. No.	Particulars	Quarter Ended			Nine Months Ended			Year Ended	
		31.12.2023 (Un-Audited)	30.09.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2022 (Un-Audited)	31.03.2023 (Audited)	31.03.2023 (Audited)
1	Segment Revenue								
	Chemicals	16,024.13	17,076.70	19,434.91	52,480.17	67,602.14		87,345.16	
	Real Estate	-	-	-	-	-		8,060.15	
	Trading	5,605.48	5,729.65	11,565.72	18,576.83	55,468.72		71,775.64	
	Power Generation	1,896.58	1,950.55	2,125.38	5,675.46	7,193.52		9,490.04	
	Unallocated	1,037.04	245.67	1,063.93	1,354.01	1,392.88		3,410.94	
	Total	24,563.22	25,002.57	34,189.94	78,086.46	1,31,657.26		1,80,090.93	
	Less: intersegment Revenue	2,073.79	2,206.62	3,041.45	6,648.51	8,777.81		11,668.34	
	Net Income from Operations	22,489.43	22,795.95	31,148.49	71,437.95	1,22,879.45		1,68,422.59	
2	Segment Results (Profit before Tax & Finance Cost)								
	Chemicals	1,161.01	1,978.11	1,905.51	6,219.54	8,016.62		9,605.30	
	Real Estate	-	-	-	-	-		4,033.10	
	Trading	6.21	7.48	129.23	13.85	1,053.11		1,147.42	
	Power Generation	203.55	375.58	132.27	756.40	856.36		1,048.13	
	Unallocated	1,037.04	245.67	1,063.93	1,354.01	1,392.88		3,410.94	
	Total	2,407.80	2,606.84	3,230.94	8,343.79	11,318.97		19,241.89	
	Less: Interest (Net)	(61.56)	(64.52)	(39.18)	(189.21)	(132.23)		(203.14)	
	Total Profit Before Tax	2,346.24	2,542.32	3,191.76	8,154.58	11,186.74		19,041.75	
3	Segment Assets								
	Chemicals	62,086.65	60,181.22	54,850.67	62,086.65	54,850.67		58,419.56	
	Trading	2,817.56	1,893.25	9,782.03	2,817.56	9,782.03		8,591.56	
	Power Generation	1,068.91	3,395.04	3,821.10	1,068.91	3,821.10		3,891.99	
	Others	23,574.32	24,576.75	26,363.33	23,574.32	26,363.33		21,408.97	
	Total	89,547.44	90,046.26	94,817.13	89,547.44	94,817.13		92,318.08	
4	Segment Liabilities								
	Chemicals	5,252.05	7,794.65	23,115.81	5,252.05	23,115.81		12,831.99	
	Trading	108.71	-	7,150.81	108.71	7,150.81		4,368.84	
	Total	5,360.76	7,794.65	30,266.62	5,360.76	30,266.62		17,208.83	

Notes

- The above Consolidated Un audited Financial Results for the third quarter/ nine months period ending 31st December, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2024. The Statutory Auditors have carried out Limited Review of the above financial results.
- The exceptional items include expenditure incurred/contributed by the Company to Transmission Corporation of Andhra Pradesh (APTRANSCO) for construction of 132KVA Switching Station by them. Since this capital expenditure does not meet the criteria as asset as per Ind AS-116, the amount is charged as expenditure.
- M/s TGV Sodium and Electrolite Private Limited dissolved and ceased to be wholly owned subsidiary company with effect from April 01, 2023. The consolidated Financial results for the quarter ending 31st December, 2023 includes financials of only one subsidiary company viz., M/s TGV Metals and Chemicals Private Limited. Financials of corresponding quarter(s) / period(s) in previous year includes financials of both subsidiaries and hence not comparable with financials of quarter / period ending 31st December, 2023. The Company presently holds 22.31% in the share capital of M/s M V Salts & Chemicals Private Limited without significant influence and hence not considered for consolidation as per equity method in Ind AS-28, Investments in Associates and Joint Ventures
- The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.



For Sree Ryalaseema H-Strength Hyppo Limited

Sri Sree Ryalaseema
 Chairman and Managing Director

Date: 13th February, 2024
 Place: Kurnool.