

## Sree Royalaseema 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@srhl.com

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH 2023

Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Un-Audited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
I	Revenue from operations	43,525.08	30,084.56	41,418.06	1,65,011.65	1,26,727.24
II	Other income	2,018.06	1,065.46	668.80	3,410.94	1,066.38
III	<b>Total Revenue (I+II)</b>	<b>45,543.14</b>	<b>31,150.02</b>	<b>42,086.86</b>	<b>1,68,422.59</b>	<b>1,27,793.62</b>
IV	<b>Total Expenditure</b>					
	a) Cost of materials consumed	12,342.32	12,563.08	16,873.03	57,251.33	49,463.08
	b) Purchases of Stock-in-trade	13,673.78	15,354.23	19,944.36	65,381.47	49,365.97
	c) Change in inventories of finished goods, work-in-progress and stock in trade	1,204.03	(6,636.67)	(4,270.51)	(2,220.56)	(6,155.98)
	Stock in Process of Bangalore process	4,027.05	-	-	4,027.05	-
	d) Employee benefits expenses	1,447.22	752.50	608.57	3,878.28	2,874.39
	e) Finance cost	70.91	39.18	35.77	203.14	320.82
	f) Depreciation/Amortisation expenses	526.53	469.38	512.46	1,934.66	1,922.72
	g) Other expenses	4,391.83	5,413.40	4,002.49	18,918.95	16,303.95
	<b>Total (a to g)</b>	<b>37,683.67</b>	<b>27,955.10</b>	<b>37,706.17</b>	<b>1,49,374.32</b>	<b>1,14,094.95</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>7,859.47</b>	<b>3,194.92</b>	<b>4,380.69</b>	<b>19,048.27</b>	<b>13,698.67</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>7,859.47</b>	<b>3,194.92</b>	<b>4,380.69</b>	<b>19,048.27</b>	<b>13,698.67</b>
VIII	<b>Tax expenses</b>					
	Current Tax for the Period	897.93	626.58	563.65	3,625.50	3,507.02
	Deferred Tax	(153.51)	212.99	84.19	(9.17)	(86.95)
	<b>Sub Total VIII</b>	<b>744.42</b>	<b>839.57</b>	<b>647.84</b>	<b>3,616.33</b>	<b>3,420.07</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>7,115.05</b>	<b>2,355.35</b>	<b>3,732.85</b>	<b>15,431.94</b>	<b>10,278.60</b>
X	<b>Other comprehensive income</b>					
	Net gain/(losses) on FVTOCI financial instruments	(7,203.15)	(7,006.00)	6,045.26	4,331.73	11,437.38
	Re-measurement gains/(losses) on defined benefit plans	0.15	-	(121.79)	0.15	(121.79)
	Tax on above items	1,812.89	1,763.27	(1,490.82)	(1,090.21)	(2,847.91)
	<b>Sub Total (X)</b>	<b>(5,390.11)</b>	<b>(5,242.73)</b>	<b>4,432.65</b>	<b>3,241.67</b>	<b>8,467.68</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>1,724.94</b>	<b>(2,887.38)</b>	<b>8,165.50</b>	<b>18,673.61</b>	<b>18,746.28</b>
XII	<b>Paidup Equity Share Capital</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>
XIII	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>55,315.30</b>	<b>-</b>	<b>55,315.30</b>
XIV	<b>Earnings per Equity share</b>					
	(a) Basic (Rs.)	41.45	13.72	21.75	89.90	59.88
	(b) Diluted (Rs.)	41.45	13.72	21.75	89.90	59.88



For Sree Royalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director

## STANDALONE BALANCE SHEET AS AT 31st Mar, 2023

(All amounts in Lakhs, except otherwise stated)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	9,726.01	12,214.59
Right-to-use assets on lease	505.09	736.13
Capital work-in-progress	-	0.00
Investment properties	260.24	0.00
<b>Financial assets</b>		
i) Investments	21,408.97	16,384.91
ii) Other financial assets	262.07	434.61
Deferred tax Asset (Net)	676.49	667.32
Other non-current assets	157.14	131.90
<b>Total Non-current assets</b>	<b>32,996.03</b>	<b>30,569.47</b>
<b>Current assets</b>		
Inventories	12,576.71	14,397.98
<b>Financial assets</b>		
i) Trade receivables	14,897.14	13,207.76
ii) Cash and cash equivalents	2,649.93	1,413.51
iii) Bank balances other than Cash and cash equivalents	20,223.51	9,915.74
iv) Loans	95.58	96.68
v) Other financial assets	1,266.32	35.12
Current Tax Assets (Net)	3,213.92	0.00
Other current assets	3,993.38	9,104.19
<b>Total Current assets</b>	<b>58,916.49</b>	<b>48,170.98</b>
<b>TOTAL ASSETS</b>	<b>91,912.52</b>	<b>78,740.45</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	1,716.48	1,716.48
Other equity	73,387.96	55,315.29
<b>Total Equity</b>	<b>75,104.44</b>	<b>57,031.77</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	27.56	29.27
ii) Others	118.25	127.99
iii) Lease Liability	607.13	794.41
Deferred tax liabilities (Net)	0.00	0.00
Deferred Government grants	83.96	89.96
Provisions	226.11	208.56
<b>Total Non-current liabilities</b>	<b>1,063.01</b>	<b>1,250.19</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	841.99	1,832.90
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small	119.43	73.72
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	6,909.96	7,633.35
iii) Other financial liabilities	1,313.87	1,826.59
iv) Lease Liability	110.00	131.51
<b>Other current liabilities</b>	<b>6,299.58</b>	<b>7,547.33</b>
Provisions	140.34	319.99
Current tax liability (Net)	-	1,093.10
<b>Total Current liabilities</b>	<b>15,745.08</b>	<b>20,458.49</b>
<b>TOTAL LIABILITIES</b>	<b>16,808.09</b>	<b>21,708.68</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>91,912.53</b>	<b>78,740.45</b>



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director



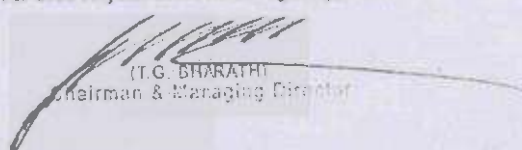
Standalone Cash flow statement for the Half-Year ended 31st March, 2023

(All amounts in Lakhs, except otherwise stated)

Particulars	Year ended 31 st March 2023	Year ended 31 st March 2022
<b>Cash flow from operating activities</b>		
Profit before tax	19,048.27	13,698.67
<b>Profit before exceptional items and tax</b>	<b>19,048.27</b>	<b>13,698.67</b>
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortisation expenses	1,934.66	1,922.72
Interest received	(907.34)	(444.72)
Interest paid	203.14	320.82
Interest income & expenses due to amortisation of rent deposits	40.38	2.51
Income due to government grant recognised	(6.00)	(600)
Net (gains)/losses on FVTPL Instruments	(795.88)	(399.75)
<b>Operating profit before working capital changes</b>	<b>19,517.24</b>	<b>15,094.25</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	(677.68)	6,503.64
(Decrease)/Increase in non-current financial liabilities	(9.74)	(5000)
(Decrease)/Increase in current financial liabilities	(512.72)	146.49
(Decrease)/Increase in other current liabilities	(1,247.75)	5,692.60
(Decrease)/Increase in short term provisions	(179.65)	225.14
(Decrease)/Increase in long term provisions	177.0	2.49
(Increase)/Decrease in non-current financial asset	132.15	(4.65)
(Increase)/Decrease in other non-current assets	(25.24)	882.05
(Increase)/Decrease in trade receivables	(1,689.38)	(3,547.44)
(Increase)/Decrease in inventories	1,821.27	(10,427.33)
(Increase)/Decrease in other current assets	5,110.81	(5,540.04)
(Increase)/Decrease in financial assets	(1,230.09)	233.07
<b>Cash generated from operating activities</b>	<b>21,026.91</b>	<b>9,210.27</b>
Direct taxes paid (net)	(7,932.52)	(3,199.64)
<b>Net cash flow from operating activities (A)</b>	<b>13,094.39</b>	<b>6,010.63</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets, including CWIP	524.71	(1,435.96)
Purchase of Investment	(986.66)	(2,377.08)
Interest received	907.34	440.78
Redemption/(Investment) of margin money deposit	(10,541.67)	3,296.10
Earmarked for dividend	233.90	(44.09)
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(9,862.38)</b>	<b>(120.25)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(203.14)	(240.07)
(Repayment)/Proceeds of long term borrowings	(1.71)	(3.64)
(Repayment)/Proceeds from short term borrowings	(990.91)	(42,32.27)
Dividend paid	(600.95)	(514.94)
(Repayment)/Proceeds of lease liability	(198.89)	(171.48)
<b>Net cash flow from/ (used in) financing activities (C)</b>	<b>(1,995.59)</b>	<b>(5,162.40)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>1,236.42</b>	<b>728.01</b>
Cash and cash equivalents at the beginning of the year	1,413.51	685.50
<b>Cash and cash equivalents at the end of the year</b>	<b>2,649.93</b>	<b>1,413.51</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	1.54	6.39
Balances with banks		
- in Current Account	2,648.39	1,407.12
<b>Total cash and cash equivalents</b>	<b>2,649.93</b>	<b>1,413.51</b>



For Sriee Kayalaseema Hi-Strength Hypo Ltd.

  
T.G. BHARATHI  
Chairman & Managing Director

## Segment wise revenue, results and Assets &amp; Liabilities

(₹. In Lakhs)

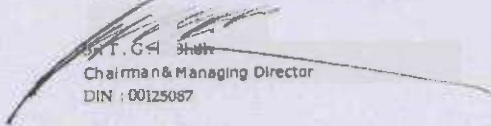
Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	<b>Segment Revenue</b>					
	Chemicals	19,743.03	19,434.91	23,178.89	87,345.17	79,183.22
	Real Estate	8,060.15	-	-	8,060.15	-
	Trading	16,306.92	11,565.72	17,493.22	71,775.64	46,172.07
	Power Generation	2,305.52	2,125.38	1,388.21	9,499.04	4,696.83
	Unallocated	2,018.06	1,065.46	668.80	3,410.94	1,066.38
	<b>Total</b>	<b>48,433.66</b>	<b>34,191.47</b>	<b>42,729.12</b>	<b>1,80,090.92</b>	<b>1,31,118.50</b>
	Less: intersegment Revenue	(2,890.53)	(3,041.45)	(642.26)	(11,668.34)	(3,324.88)
	<b>Net Income from Operations</b>	<b>45,543.14</b>	<b>31,150.02</b>	<b>42,086.86</b>	<b>1,68,422.59</b>	<b>1,27,793.62</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>					
	Chemicals	1,593.14	1,907.14	2,955.20	9,611.82	10,906.67
	Real Estate	4,033.10	-	-	4,033.10	-
	Trading	94.31	129.23	629.32	1,147.42	1,336.41
	Power Generation	191.77	132.27	163.14	1,048.13	710.03
	Unallocated	2,018.06	1,065.46	668.80	3,410.94	1,066.38
	<b>Total</b>	<b>7,930.38</b>	<b>3,234.10</b>	<b>4,416.46</b>	<b>19,251.41</b>	<b>14,019.49</b>
	Less: Interest (Net)	(70.91)	(39.18)	(35.77)	(203.14)	(320.82)
	<b>Total Profit Before Tax</b>	<b>7,859.47</b>	<b>3,194.92</b>	<b>4,380.69</b>	<b>19,048.27</b>	<b>13,698.67</b>
3	<b>Segment Assets</b>					
	Chemicals	58,014.00	54,405.10	52,888.47	58,014.00	52,888.47
	Trading	8,591.56	9,782.03	7,060.28	8,591.56	7,060.28
	Power Generation	3,897.99	3,821.10	2,406.79	3,897.99	2,406.79
	Others	21,408.97	26,363.33	16,384.91	21,408.97	16,384.91
	<b>Total</b>	<b>91,912.52</b>	<b>94,371.56</b>	<b>78,740.45</b>	<b>91,912.52</b>	<b>78,740.45</b>
4	<b>Segment Liabilities</b>					
	Chemicals	12,439.25	22,719.90	15,325.88	12,439.25	15,325.88
	Trading	4,368.84	7,150.81	6,381.03	4,368.84	6,381.03
	Power Generation	-	-	1.75	-	1.75
	Others	-	-	-	-	-
	<b>Total</b>	<b>16,808.09</b>	<b>29,870.71</b>	<b>21,708.66</b>	<b>16,808.09</b>	<b>21,708.66</b>

## Notes

- The above standalone Audited Financial Results for the fourth quarter / year ending March 31, 2023 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2023
- The above Financial statements for the year ending 31st March, 2023 has been duly audited by Statutory Auditor.
- The Board of Directors have recommended final dividend of Rs.4.00 per share of Rs. 10/- each (40% on paid up Equity share capital) for financial year ended March 31, 2023 subject to members approval in the ensuing Annual General Meeting.
- Revenue from operations for the year includes income from Real Estate at Bangalore and other income includes profit on sale of surplus land at Gondiparla, Manjawadi and also profit on sale of solar plant.
- The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures up to the third quarter for the respective years.
- 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: 30th May, 2023  
Place: Kurnool.

  
T. G. Srinivas  
Chairman & Managing Director  
DIN : 00125087





## Sree Rayalaseema Hi-Strength Hypo Limited

Regd. Office, Kondiparla, Kurnool-518 001 CIN-L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066

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

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH 2023

(R. In Lakhs)

Sl.No	Particulars	Quarter Ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Un-Audited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
I	Revenue from operations	43,525.08	30,084.56	41,418.06	1,65,011.65	1,26,727.24
II	Other income	2,018.06	1,063.93	670.33	3,410.94	1,067.91
III	<b>Total Revenue (I+II)</b>	<b>45,543.14</b>	<b>31,148.49</b>	<b>42,088.39</b>	<b>1,68,422.59</b>	<b>1,27,795.15</b>
IV	<b>Total Expenditure</b>					
	a) Cost of materials consumed	12,342.32	12,563.08	16,873.03	57,251.33	49,463.08
	b) Purchases of Stock-in-trade	13,673.78	15,354.23	19,944.36	65,381.47	49,365.97
	c) Change in inventories of finished goods, work-in progress and stock in trade	1,204.03	(6,636.67)	(4,270.51)	(2,220.56)	(6,155.98)
	Stock in Process of Bangalore process	4,027.05	-	-	4,027.05	-
	d) Employee benefits expenses	1,447.82	754.52	608.57	3,880.90	2,874.39
	e) Finance cost	70.92	39.18	35.77	203.15	320.82
	f) Depreciation/Amortisation expenses	526.53	469.38	512.46	1,934.66	1,922.72
	g) Other expenses	4,395.69	5,413.01	4,003.74	18,922.85	16,306.23
	<b>Total (a to g)</b>	<b>37,688.15</b>	<b>27,956.73</b>	<b>37,707.42</b>	<b>1,49,380.86</b>	<b>1,14,097.23</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>7,854.99</b>	<b>3,191.76</b>	<b>4,380.97</b>	<b>19,041.73</b>	<b>13,697.92</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>7,854.99</b>	<b>3,191.76</b>	<b>4,380.97</b>	<b>19,041.73</b>	<b>13,697.92</b>
VIII	<b>Tax expenses</b>					
	Current Tax for the Period	897.93	626.58	563.65	3,625.50	3,507.02
	Deferred Tax	(153.51)	212.99	84.19	(9.17)	(86.95)
	<b>Sub Total VIII</b>	<b>744.42</b>	<b>839.57</b>	<b>647.84</b>	<b>3,616.33</b>	<b>3,420.07</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>7,110.57</b>	<b>2,352.19</b>	<b>3,733.13</b>	<b>15,425.40</b>	<b>10,277.85</b>
X	<b>Other comprehensive income</b>					
	Net gain /(losses) on FVTOCI financial instruments	(7,203.15)	(7,006.00)	6,045.26	4,331.73	11,437.38
	Re-measurement gains/(losses) on defined benefit plans	0.15	-	(121.79)	0.15	(121.79)
	Tax on above items	1,812.89	1,763.27	(1,490.82)	(1,090.21)	(2,847.91)
	<b>Sub Total (X)</b>	<b>(5,390.11)</b>	<b>(5,242.73)</b>	<b>4,432.65</b>	<b>3,241.67</b>	<b>8,467.68</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>1,720.46</b>	<b>(2,890.54)</b>	<b>8,165.78</b>	<b>18,667.07</b>	<b>18,745.53</b>
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	55,315.30	-	55,315.30
XIV	Earnings per Equity share					
				Not-Annualized		Annualized
	(a) Basic (Rs.)	41.43	13.70	21.75	89.87	59.88
	(b) Diluted (Rs.)	41.43	13.70	21.75	89.87	59.88



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.C. BRATHI)  
Chairman & Managing Director

CONSOLIDATED BALANCE SHEET AS AT 31st Mar, 2023  
(All amounts in Lakhs, except otherwise stated)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	9,726.01	12,214.59
Right-to-use assets on lease	505.09	736.13
Capital work-in-progress	1,361.04	4.54
Investment properties	260.24	0.00
<b>Financial assets</b>		
i) Investments	21,372.97	16,368.91
ii) Other financial assets	262.07	434.61
Deferred tax Asset (Net)	676.49	667.33
Other non-current assets	189.12	165.64
<b>Total Non-current assets</b>	<b>34,353.05</b>	<b>30,591.76</b>
<b>Current assets</b>		
Inventories	12,576.71	14,397.98
<b>Financial assets</b>		
i) Trade receivables	14,897.14	13,207.76
ii) Cash and cash equivalents	2,675.89	1,424.79
iii) Bank balances other than Cash and cash equivalents	20,223.51	9,915.73
iv) Loans	95.58	96.68
v) Other financial assets	1,266.32	35.53
Current Tax Assets (Net)	3,213.92	0.00
Other current assets	3,015.97	9,104.19
<b>Total Current assets</b>	<b>57,965.04</b>	<b>48,182.66</b>
<b>TOTAL ASSETS</b>	<b>92,318.08</b>	<b>78,774.42</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	1,716.48	1,716.48
Other equity	73,376.29	55,311.70
Non controlling Interest	16.48	2.91
<b>Total Equity</b>	<b>75,109.25</b>	<b>57,031.09</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	348.09	29.27
ii) Others	118.25	127.99
iii) Lease Liability	607.13	794.41
Deferred tax liabilities (Net)	0.00	0.00
Deferred Government grants	83.96	89.96
Provisions	226.11	208.56
<b>Total Non-current liabilities</b>	<b>1,383.54</b>	<b>1,250.19</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	841.99	1,862.90
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small	119.43	73.72
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	6,981.53	7,633.35
iii) Other financial liabilities	1,313.87	1,826.58
iv) Lease Liability	119.90	131.51
Other current liabilities	6,308.21	7,551.98
Provisions	140.34	319.99
Current tax liability (Net)	-	1,093.11
<b>Total Current liabilities</b>	<b>15,825.28</b>	<b>20,493.14</b>
<b>TOTAL LIABILITIES</b>	<b>17,208.83</b>	<b>21,743.33</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>92,318.08</b>	<b>78,774.42</b>



For Sree Royalaseema Hi-Strength Hypo Ltd.

(T. G. BHARATHI)  
Chairman & Managing Director



**Consolidated Cash flow statement for the Year ended 31st March, 2023**

(All amounts in Lakhs, except otherwise stated)

Particulars	For the year ended March 31,2023	For the year ended March 31,2022
<b>Cash flow from operating activities</b>		
Profit before tax	19,041.73	13,697.92
<b>Profit before exceptional items and tax</b>	<b>19,041.73</b>	<b>13,697.92</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	1,934.66	1,922.72
Interest received	(907.34)	(444.72)
Interest paid	203.15	320.82
Interest income & expenses due to amortisation of rent deposits	40.38	2.51
Income due to government grant recognised	(6.00)	(6.00)
Net gains/(losses) on FVTPL instruments	(795.88)	(399.75)
<b>Operating profit before working capital changes</b>	<b>19,510.71</b>	<b>15,093.50</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	(606.11)	6,503.64
(Decrease)/Increase in non-current financial liabilities	(9.74)	(50.00)
(Decrease)/Increase in current financial liabilities	(512.72)	138.74
(Decrease)/Increase in other current liabilities	(1,241.24)	5,692.60
(Decrease)/Increase in short term provisions	(179.65)	225.14
(Decrease)/Increase in long term provisions	17.70	2.49
(Increase)/Decrease in non-current financial asset	132.15	(4.65)
(Increase)/Decrease in other non-current assets	(27.54)	848.31
(Increase)/Decrease in trade receivables	(1,689.38)	(3,547.44)
(Increase)/Decrease in inventories	1,821.27	(10,427.33)
(Increase)/Decrease in other current assets	6,088.63	(5,538.05)
(Increase)/Decrease in financial assets	(1,230.09)	237.73
<b>Cash generated from operating activities</b>	<b>22,074.00</b>	<b>9,174.68</b>
Direct taxes paid (net)	(7,932.32)	(3,199.64)
<b>Net cash flow from operating activities (A)</b>	<b>14,141.49</b>	<b>5,975.04</b>
<b>Cash flows from investing activities</b>		
<b>Non Controlling Interest</b>	<b>(6.43)</b>	<b>2.91</b>
Purchase of fixed assets, including CWIP	(831.79)	(1,440.50)
Purchase of investment	(986.66)	(2,372.08)
Interest received	907.34	440.78
Redemption/(Investment) of margin money deposit	(10,541.67)	3,296.10
Earmarked for dividend	233.90	(44.09)
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(11,225.31)</b>	<b>(116.88)</b>
<b>Cash flows from financing activities</b>		
Proceeds from equity	10.00	-
Interest paid	(203.14)	(240.06)
(Repayment)/Proceeds of long term borrowings	318.82	26.36
(Repayment)/Proceeds from short term borrowings	(990.91)	(4,232.27)
Dividend paid	(600.95)	(514.94)
(Repayment)/Proceeds of lease liability	(198.89)	(171.48)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>(1,665.06)</b>	<b>(5,132.39)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>1,251.11</b>	<b>725.77</b>
Cash and cash equivalents at the beginning of the year	1,424.78	699.01
<b>Cash and cash equivalents at the end of the year</b>	<b>2,675.89</b>	<b>1,424.78</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	1.55	6.39
Balances with banks		
- In Current Account	2,674.33	1,418.39
<b>Total cash and cash equivalents</b>	<b>2,675.89</b>	<b>1,424.78</b>



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T. G. SHABATHI)  
Chairman & Managing Director

## Segment wise revenue, results and Assets &amp; Liabilities

(₹. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	<b>Segment Revenue</b>					
	Chemicals	19,743.03	19,434.91	23,178.89	87,345.17	79,183.22
		8,060.15			8,060.15	
	Trading	16,306.92	11,565.72	17,493.22	71,775.64	46,172.07
	Power Generation	2,305.52	2,125.38	1,388.21	9,499.04	4,696.83
	Unallocated	2,018.06	1,063.93	670.33	3,410.94	1,067.91
	Total	48,433.66	34,189.94	42,730.65	1,80,090.92	1,31,120.03
	Less: intersegment Revenue	(2,890.53)	(3,041.45)	(642.26)	(11,668.34)	(3,324.88)
	Net Income from Operations	45,543.14	31,148.49	42,088.39	1,68,422.59	1,27,795.15
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>					
	Chemicals	1,588.68	1,905.51	2,953.95	9,605.30	10,904.39
	Real Estate	4,033.10	-	-	4,033.10	-
	Trading	94.31	129.23	629.32	1,147.42	1,336.41
	Power Generation	391.77	132.27	163.14	1,048.13	710.03
	Unallocated	2,018.06	1,063.93	670.33	3,410.94	1,067.91
	Total	7,925.91	3,230.94	4,416.74	19,244.88	14,018.74
	Less: Interest (Net)	(70.92)	(39.18)	(35.77)	(203.15)	(320.82)
	Total Profit Before Tax	7,854.99	3,191.76	4,380.97	19,041.73	13,697.92
3	<b>Segment Assets</b>					
	Chemicals	58,419.56	54,850.67	52,888.47	58,419.56	52,888.47
	Trading	8,591.56	9,782.03	7,060.28	8,591.56	7,060.28
	Power Generation	3,897.99	3,821.10	2,406.79	3,897.99	2,406.79
	Others	21,408.97	26,363.33	16,384.91	21,408.97	16,384.91
	Total	92,318.08	94,817.13	78,740.45	92,318.08	78,740.45
4	<b>Segment Liabilities</b>					
	Chemicals	12,839.99	23,115.81	15,325.88	12,839.99	15,325.88
	Trading	4,368.84	7,150.81	6,381.03	4,368.84	6,381.03
	Power Generation	-	-	1.75	-	1.75
	Others	-	-	-	-	-
	Total	17,208.83	30,266.62	21,708.66	17,208.83	21,708.66

## Notes

- The above consolidated Audited Financial Results for the fourth quarter / year ending March 31, 2023 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2023
- The consolidated Financial results for the quarter and year ended includes financials of one Wholly Owned Subsidiary Company and one subsidiary company. The Company presently holds 24% in the share capital of M/s M V Salts & Chemicals Private Limited but not considered for consolidation as per equity method in Ind AS-28
- The above Financial statements for the year ending 31st March 2023 has been duly audited by Statutory Auditor.
- The Board of Directors of parent Company have recommended final dividend of Rs. 400 per share of Rs. 10/- each (40% on paid up Equity share capital) for financial year ended March 31, 2023 subject to members approval in the ensuing Annual General Meeting
- Revenue from operations for the year includes income from Real Estate at Bangalore and other income includes profit on sale of surplus land at Gondiparla, Manjawadi and also profit on sale of solar plant.
- The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures up to the third quarter for the respective years.
- 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: 30th May, 2023  
Place: Kurnool.

  
Chairman & Managing Director  
DIN: 0011007




## 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/ NINE MONTHS ENDED 31ST DECEMBER 2022

(R. In Lakhs except EPS)

Sl.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	30,084.56	34,422.03	29,511.67	1,21,486.57	85,309.18	1,26,727.24
II	Other Income	1,065.46	279.80	41.80	1,392.88	397.58	1,066.38
III	<b>Total Revenue (I+II)</b>	<b>31,150.02</b>	<b>34,701.83</b>	<b>29,553.47</b>	<b>1,22,879.45</b>	<b>85,706.76</b>	<b>1,27,793.62</b>
IV	<b>Total Expenditure</b>						
	a) Cost of materials consumed	12,563.08	15,740.21	13,761.37	44,909.01	32,590.05	49,463.08
	b) Purchases of Stock-in-trade	15,354.23	7,409.48	4,182.24	51,707.69	29,421.61	49,365.97
	c) Change in inventories of finished goods, work-in progress and stock in trade	(6,636.67)	2,235.72	1,280.73	(3,424.59)	(1,885.47)	(6,155.98)
	d) Employee benefits expenses	752.50	748.47	1,025.04	2,431.06	2,265.82	2,874.39
	e) Finance cost	39.18	52.07	137.22	132.23	670.05	320.82
	f) Depreciation/Amortisation expenses	469.38	493.65	471.18	1,408.13	1,410.26	1,922.72
	g) Other expenses	5,413.40	4,896.05	4,587.71	14,527.12	11,916.47	16,303.95
	<b>Total (a to g)</b>	<b>27,955.10</b>	<b>31,575.65</b>	<b>25,445.49</b>	<b>1,11,690.65</b>	<b>76,388.79</b>	<b>1,14,094.95</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>3,194.93</b>	<b>3,126.18</b>	<b>4,107.98</b>	<b>11,188.81</b>	<b>9,317.97</b>	<b>13,698.67</b>
VI	Exceptional items	-	-	-	0	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>3,194.93</b>	<b>3,126.18</b>	<b>4,107.98</b>	<b>11,188.81</b>	<b>9,317.97</b>	<b>13,698.67</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	626.58	836.71	1,500.00	2,727.57	2,943.37	3,507.02
	Deferred Tax	212.99	(77.60)	(51.48)	144.34	(171.15)	(86.95)
	<b>Sub Total VIII</b>	<b>839.58</b>	<b>759.11</b>	<b>1,448.52</b>	<b>2,871.92</b>	<b>2,772.22</b>	<b>3,420.07</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>2,355.35</b>	<b>2,367.07</b>	<b>2,659.44</b>	<b>8,316.89</b>	<b>6,545.75</b>	<b>10,278.60</b>
X	<b>Other comprehensive income</b>						
	Net gain/(losses) on FVTOCI financial instruments	(7,006.00)	20,220.91	(1,153.56)	11,534.88	5,392.12	11,437.38
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(121.79)
	Tax on above items	1,763.27	(5,089.20)	290.33	(2,903.10)	(1,357.09)	(2,847.91)
	<b>Sub Total (X)</b>	<b>(5,242.73)</b>	<b>15,131.71</b>	<b>(863.23)</b>	<b>8,631.78</b>	<b>4,035.03</b>	<b>8,467.68</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>(2,887.38)</b>	<b>17,498.78</b>	<b>1,796.21</b>	<b>16,948.67</b>	<b>10,580.78</b>	<b>18,746.28</b>
XII	<b>Paidup Equity Share Capital</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>
XIII	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,315.30</b>
XIV	<b>Earnings per Equity share</b>						
	(a) Basic (Rs.)	13.72	13.79	15.49	48.45	38.13	59.88
	(b) Diluted (Rs.)	13.72	13.79	15.49	48.45	38.13	59.88



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director



## Segment wise revenue, results and Assets &amp; Liabilities

(₹. In Lakhs)

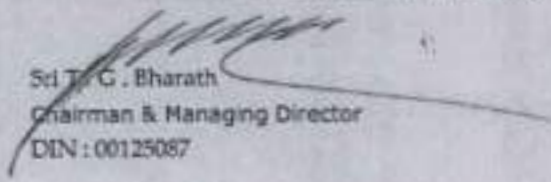
Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	Chemicals	19,434.90	21,857.07	23,236.47	67,602.13	56,004.33	79,183.22
	Trading	11,565.72	12,964.26	5,852.35	55,468.72	28,678.85	46,172.07
	Power Generation	2,125.38	2,447.68	1,005.49	7,193.52	3,308.62	4,696.83
	Unallocated	1,065.46	279.80	41.80	1,392.88	397.58	1,066.38
	<b>Total</b>	<b>34,191.47</b>	<b>37,548.81</b>	<b>30,136.11</b>	<b>1,31,657.26</b>	<b>88,389.38</b>	<b>1,31,118.50</b>
	Less: Intersegment Revenue	(3,041.45)	(2,846.95)	(582.64)	(8,777.81)	(2,682.62)	(3,324.88)
	<b>Net Income from Operations</b>	<b>31,150.02</b>	<b>34,701.83</b>	<b>29,553.47</b>	<b>1,22,879.45</b>	<b>85,706.76</b>	<b>1,27,793.62</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>						
	Chemicals	1,907.15	2,527.18	4,094.94	8,018.69	8,336.46	10,906.67
	Trading	129.23	47.29	28.49	1,053.11	707.09	1,336.41
	Power Generation	132.27	323.98	79.97	856.36	546.89	710.03
	Unallocated	1,065.46	279.80	41.80	1,392.88	397.58	1,066.38
	<b>Total</b>	<b>3,234.11</b>	<b>3,178.25</b>	<b>4,245.20</b>	<b>11,321.04</b>	<b>9,988.02</b>	<b>14,019.49</b>
	Less: Interest (Net)	(39.15)	(52.07)	(137.22)	(132.23)	(670.05)	(320.82)
	<b>Total Profit Before Tax</b>	<b>3,194.93</b>	<b>3,126.18</b>	<b>4,107.98</b>	<b>11,188.81</b>	<b>9,317.97</b>	<b>13,698.67</b>
3	<b>Segment Assets</b>						
	Chemicals	54,405.10	51,904.44	48,638.58	54,405.10	48,638.58	52,888.47
	Trading	9,782.03	4,472.74	3,220.32	9,782.03	3,220.32	7,060.28
	Power Generation	3,821.10	3,832.41	3,910.24	3,821.10	3,910.24	2,406.79
	Others	26,363.33	30,632.27	720.86	26,363.33	720.86	16,384.91
	<b>Total</b>	<b>94,371.56</b>	<b>90,841.86</b>	<b>56,490.00</b>	<b>94,371.56</b>	<b>56,490.00</b>	<b>78,740.45</b>
4	<b>Segment Liabilities</b>						
	Chemicals	22,719.90	13,807.26	7,623.70	22,719.90	7,623.70	15,325.88
	Trading	7,150.81	151.09	-	7,150.81	-	6,381.03
	Power Generation	-	15.69	-	-	-	1.75
	Others	-	-	-	-	-	-
	<b>Total</b>	<b>29,870.71</b>	<b>13,974.04</b>	<b>7,623.70</b>	<b>29,870.71</b>	<b>7,623.70</b>	<b>21,708.66</b>

## Notes

- The above Standalone Un audited Financial Results for the third quarter/ nine months period ending 31<sup>st</sup> December, 2022 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14<sup>th</sup> February, 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.

For Sree Rayalaseema Hi-Strength Hypo Limited

Date: 14th February, 2023  
Place: Kurnool.

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



## Sree Rayalaseema Hi-Strength Hypo Limited

Regd. Office, Gondiparla, Kurnool-518 004. CIN - L24110AP2005PLC045726, Tel: 08518-226658 FAX: 08518-223066

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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31 ST DECEMBER, 2022

(₹. In Lakhs except EPS)

Sl.No.	Particulars	QUARTER ENDED			Nine Months Ended		Year Ended
		31.12.2022 (Un-Audited)	30.09.2022 (Un-Audited)	31.12.2021 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2021 (Un-Audited)	31.03.2022 (Audited)
I	Revenue from operations	30,084.56	34,422.03	29,511.67	1,21,486.57	85,309.18	1,28,727.24
II	Other Income	1,063.93	281.33	41.80	1,392.88	397.58	1,067.91
III	<b>Total Revenue (I+II)</b>	<b>31,148.49</b>	<b>34,703.36</b>	<b>29,553.47</b>	<b>1,22,879.45</b>	<b>85,706.76</b>	<b>1,27,795.15</b>
IV	<b>Total Expenditure</b>						
	a) Cost of materials consumed	12,563.08	15,740.21	13,761.37	44,909.01	32,890.05	49,483.08
	b) Purchases of Stock-in-trade	15,354.23	7,409.48	4,182.24	51,707.69	29,421.61	49,365.97
	c) Change in inventories of finished goods, work-in progress and stock in trade	(6,636.67)	2,235.72	1,380.73	(3,424.59)	(1,885.47)	(6,155.98)
	d) Employee benefits expenses	754.52	748.47	1,025.04	2,433.08	2,265.82	2,874.39
	e) Finance cost	39.18	52.07	137.22	132.23	670.05	320.82
	f) Depreciation/Amortisation expenses	469.38	493.65	471.18	1,498.13	1,410.26	1,922.72
	g) Other expenses	5,413.01	4,895.28	4,587.71	14,527.16	11,917.49	16,306.23
	<b>Total (a to g)</b>	<b>27,956.73</b>	<b>31,574.88</b>	<b>25,445.49</b>	<b>1,11,692.71</b>	<b>76,389.81</b>	<b>1,14,097.23</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>3,191.76</b>	<b>3,128.48</b>	<b>4,107.98</b>	<b>11,186.74</b>	<b>9,316.95</b>	<b>13,697.92</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>3,191.76</b>	<b>3,128.48</b>	<b>4,107.98</b>	<b>11,186.74</b>	<b>9,316.95</b>	<b>13,697.92</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	626.58	836.71	1,500.00	2,727.57	2,943.37	3,507.02
	Deferred Tax	212.99	(77.60)	(51.48)	144.34	(171.15)	(86.95)
	<b>Sub Total VIII</b>	<b>839.58</b>	<b>759.11</b>	<b>1,448.52</b>	<b>2,871.92</b>	<b>2,772.22</b>	<b>3,420.07</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>2,352.18</b>	<b>2,369.37</b>	<b>2,659.46</b>	<b>8,314.82</b>	<b>6,544.73</b>	<b>10,277.85</b>
X	<b>Other comprehensive income</b>						
	Net gain/(losses) on FVTOCI financial instruments	(7,006.00)	20,220.91	(1,153.56)	11,534.88	5,392.12	11,437.38
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(121.79)
	Tax on above items	1,763.27	(5,089.20)	290.33	(2,903.10)	(1,357.09)	(2,847.91)
	<b>Sub Total (X)</b>	<b>(5,242.73)</b>	<b>15,131.71</b>	<b>(863.23)</b>	<b>8,631.78</b>	<b>4,035.03</b>	<b>8,467.68</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>(2,890.54)</b>	<b>17,501.08</b>	<b>1,796.23</b>	<b>16,946.61</b>	<b>10,579.76</b>	<b>18,745.53</b>
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						55,315.30
XIV	Earnings per Equity share			Not-Annualized		Annualized	
	(a) Basic (Rs.)	13.70	13.81	15.49	48.44	38.13	59.88
	(b) Diluted (Rs.)	13.70	13.81	15.49	48.44	38.13	59.88



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director

## Segment wise revenue, results and Assets &amp; Liabilities

(₹. In Lakhs)

Sl.No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Segment Revenue						
	Chemicals	19,434.90	21,857.07	23,236.47	67,602.13	56,004.33	79,183.22
	Trading	11,565.72	12,964.26	5,852.35	55,468.72	28,678.85	46,172.07
	Power Generation	2,125.38	2,447.68	1,005.49	7,193.52	3,308.62	4,696.83
	Unallocated	1,063.93	281.33	41.80	1,392.88	397.58	1,067.91
	Total	34,189.94	37,550.34	30,136.11	1,31,657.26	88,389.38	1,31,120.03
	Less intersegment Revenue	(3,041.45)	(2,846.98)	(582.64)	(8,777.81)	(2,682.62)	(3,324.88)
	Net Sales/Income from Operations	31,148.49	34,703.36	29,553.47	1,22,879.45	85,706.76	1,27,795.15
2	Segment Results (Profit before Tax & Finance Cost)						
	Chemicals	1,905.51	2,527.95	4,094.95	8,016.62	8,335.44	10,904.39
	Trading	129.23	47.29	28.49	1,053.11	707.09	1,336.41
	Power Generation	132.27	323.98	79.96	856.36	546.89	710.03
	Unallocated	1,063.93	281.33	41.80	1,392.88	397.58	1,067.91
	Total	3,230.94	3,180.55	4,245.20	11,318.97	9,987.00	14,018.74
	Less Interest (Net)	(39.18)	(52.07)	(137.22)	(132.23)	(670.05)	(320.82)
	Total Profit Before Tax	3,191.76	3,128.48	4,107.98	11,186.74	9,316.95	13,697.92
3	Segment Assets						
	Chemicals	54,880.67	52,279.53	49,071.70	54,880.67	49,071.70	52,888.47
	Trading	9,782.03	4,472.74	3,220.32	9,782.03	3,220.32	7,060.28
	Power Generation	3,821.10	3,832.41	3,493.00	3,821.10	3,493.00	2,406.79
	Others	26,363.33	30,632.27	720.86	26,363.33	720.86	16,384.91
	Total	94,817.13	91,216.95	56,505.88	94,817.13	56,505.88	78,740.45
4	Segment Liabilities						
	Chemicals	23,115.81	14,163.91	7,623.70	23,115.81	7,623.70	15,325.88
	Trading	7,150.81	151.09	-	7,150.81	-	6,381.03
	Power Generation	-	13.69	-	-	-	1.75
	Others	-	-	-	-	-	-
	Total	30,266.62	14,330.69	7,623.70	30,266.62	7,623.70	21,708.66

## Notes

- The above Consolidated Un audited Financial Results for the third quarter/nine months period ending 31<sup>st</sup> December, 2022 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14<sup>th</sup> February, 2023. The Statutory Auditors have carried out Limited Review of the above financial results.
- The consolidated Financial results for the quarter includes financials of one Wholly Owned Subsidiary Company and one subsidiary Company. The Company presently holds 24% in the share capital of M/s M V Salts & Chemicals Private Limited but not considered for consolidation as per equity method in Ind As-28.
- 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: 14th February 2023

Place: Kurnool.



Sri T. S. Murthy  
Chairman & Managing Director  
DIN : 00125087



# Sree Royalaseema Hi-Strength Hypo Limited

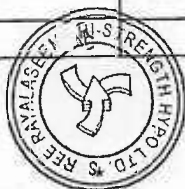
Regd. Office, Gondiparla, Kurnool-518 004 CIN - L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066

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

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 30 th JUNE, 2022

(₹. In Lakhs except EPS)

Sl.No	Particulars	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	56,979.98	41,418.06	28,681.56	1,26,727.24
II	Other income	47.62	668.80	228.40	1,066.38
III	<b>Total Revenue (I+II)</b>	<b>57,027.60</b>	<b>42,086.86</b>	<b>28,909.96</b>	<b>1,27,793.62</b>
IV	<b>Total Expenditure</b>				
	a) Cost of materials consumed	16,605.72	16,873.03	10,542.41	49,463.08
	b) Purchases of Stock-in-trade	28,943.98	19,944.36	17,583.91	49,365.97
	c) Change in inventories of finished goods,	976.36	(4,270.51)	(6,672.43)	(6,155.98)
	d) Employee benefits expenses	930.09	608.57	660.64	2,874.39
	e) Finance cost	40.98	35.77	77.04	32.082
	f) Depreciation/Amortisation expenses	445.10	512.46	468.41	1,922.72
	g) Other expenses	4,217.67	4,002.49	3,847.50	16,303.95
	<b>Total (a to g)</b>	<b>52,159.90</b>	<b>37,706.17</b>	<b>26,507.48</b>	<b>1,14,094.95</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>4,867.70</b>	<b>4,380.69</b>	<b>2,402.48</b>	<b>13,698.67</b>
VI	Exceptional items		-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>4,867.70</b>	<b>4,380.69</b>	<b>2,402.48</b>	<b>13,698.67</b>
VIII	<b>Tax expenses</b>				
	Current Tax for the Period	1,264.28	563.65	658.58	3,507.02
	Deferred Tax	8.95	84.19	(75.06)	(86.95)
	<b>Sub Total VIII</b>	<b>1,273.24</b>	<b>647.84</b>	<b>583.52</b>	<b>3,420.07</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>3,594.46</b>	<b>3,732.85</b>	<b>1,818.96</b>	<b>10,278.60</b>
X	<b>Other comprehensive income</b>				
	Net gain /(losses) on FVTOCI financial instruments	(1,680.03)	6,045.26	1,332.64	11,437.38
	Re-measurement gains/(losses) on defined benefit plans	-	(12179)	-	(121.79)
	Tax on above items	422.83	(1,490.82)	(335.40)	(2,847.91)
	<b>Sub Total (X)</b>	<b>(1,257.20)</b>	<b>4,432.65</b>	<b>997.24</b>	<b>8,467.68</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>2,337.26</b>	<b>8,165.50</b>	<b>2,816.20</b>	<b>18,746.28</b>
XII	<b>Paidup Equity Share Capital</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>
XIII	<b>Other Equity</b>				<b>55,315.30</b>
XIV	<b>Earnings per Equity/ share</b>		<b>Not Annualized</b>		<b>Annualized</b>
	(a) Basic (Rs.)	20.94	21.75	10.60	59.88
	(b) Diluted (Rs.)	20.94	21.75	10.60	59.88



For: Sree Royalaseema Hi-Strength Hypo Ltd

  
 DIRECTOR

## Segment wise revenue, results and Assets &amp; Liabilities

(₹. In Lakhs)

Sl.No.	Particulars	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>				
	Chemicals	26,310.16	23,178.89	17,102.27	79,183.22
	Trading	30,938.74	17,493.22	11,491.76	46,172.07
	Power Generation	2,620.46	1,388.21	1,490.88	4,696.83
	Unallocated	47.62	668.80	2,284.00	1,066.38
	<b>Total</b>	<b>59,916.98</b>	<b>42,729.12</b>	<b>30,313.31</b>	<b>1,31,118.50</b>
	Less: intersegment Revenue	(2,885.38)	(642.26)	(1,403.35)	(3,324.88)
	<b>Net Sales/Income from Operations</b>	<b>57,027.60</b>	<b>42,086.86</b>	<b>28,909.96</b>	<b>1,27,793.62</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>				
	Chemicals	3,584.36	2,955.20	1,691.92	10,906.67
	Trading	876.59	629.32	359.22	1,336.41
	Power Generation	400.11	163.14	199.98	710.03
	Unallocated	47.62	668.80	2,284.00	1,066.38
	<b>Total</b>	<b>4,908.68</b>	<b>4,416.46</b>	<b>2,479.52</b>	<b>14,019.49</b>
	Less: Interest (Net)	(40.98)	(35.77)	(77.04)	(320.82)
	<b>Total Profit Before Tax</b>	<b>4,867.70</b>	<b>4,380.69</b>	<b>2,402.48</b>	<b>13,698.67</b>
3	<b>Segment Assets</b>				
	Chemicals	47,827.82	52,888.47	33,361.80	52,888.47
	Trading	6,168.51	7,060.28	7,485.30	7,060.28
	Power Generation	3,201.39	2,406.79	3,725.18	2,406.79
	Others	15,174.53	16,384.91	7,892.46	16,384.91
	<b>Total</b>	<b>72,372.25</b>	<b>78,740.45</b>	<b>52,464.74</b>	<b>78,740.45</b>
4	<b>Segment Liabilities</b>				
	Chemicals	7,845.53	15,325.88	8,656.65	15,325.88
	Trading	5,165.84	6,381.03	4,973.92	6,381.03
	Power Generation	22.50	1.75	17.53	1.75
	Others	-	-	-	-
	<b>Total</b>	<b>13,033.87</b>	<b>21,708.66</b>	<b>13,648.10</b>	<b>21,708.66</b>

## Notes

- The above Standalone Un audited Financial Results for the first quarter ending 30<sup>th</sup> June, 2022 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13<sup>th</sup> August, 2022. 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 last quarter ended on 31<sup>st</sup> March, 2022 are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures up to the 3<sup>rd</sup> quarter ended on 31<sup>st</sup> December, 2021 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

I-Strength Hypo Limited

Date: 13th August 2022

Place: Kurnool.



DIN - 06948557



## 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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 30 th JUNE, 2022

(₹. In Lakhs except EPS)

Sl.No.	Particulars	Quarter ended			Year Ended
		30.06.2022 (Un-Audited)	31.03.2022 (Audited)	30.06.2021 (Un-Audited)	31.03.2022 (Audited)
I	Revenue from operations	56,979.98	41,418.06	28,681.56	1,26,727.24
II	Other income	47.62	670.33	228.40	1,067.91
III	Total Revenue (I+II)	57,027.60	42,088.39	28,910.96	1,27,795.15
IV	Total Expenditure				
	a) Cost of materials consumed	16,605.72	16,873.03	10,542.41	49,463.08
	b) Purchases of Stock-in-trade	28,943.98	19,944.36	17,583.91	49,365.97
	c) Change in inventories of finished goods, work-in progress and stock in trade	976.36	(4,270.51)	(6,672.43)	(6,155.98)
	d) Employee benefits expenses	930.09	608.57	660.64	2,874.39
	e) Finance cost	40.98	35.77	77.04	320.82
	f) Depreciation/Amortisation expenses	445.10	512.46	468.41	1,922.72
	g) Other expenses	4,218.87	4,003.74	3,847.83	16,306.23
	Total (a to g)	52,161.10	37,707.42	26,507.81	1,14,097.23
V	Profit before exceptional items and tax (III-IV)	4,866.50	4,380.97	2,402.15	13,697.92
VI	Exceptional items				
VII	Profit before Tax (V+VI)	4,866.50	4,380.97	2,402.15	13,697.92
VIII	Tax expenses				
	Current Tax for the Period	1,264.28	563.65	658.58	3,507.02
	Deferred Tax	8.95	84.19	(75.06)	(86.95)
	Sub Total VIII	1,273.24	647.84	583.52	3,420.07
IX	Profit for the period (VII-VIII)	3,593.26	3,733.13	1,818.63	10,277.85
X	Other comprehensive income				
	Net gain /(losses) on FVTOCI financial instruments	(1,680.03)	6,045.26	1,332.64	11,437.38
	Re-measurement gains/(losses) on defined benefit plans		(121.79)		(121.79)
	Tax on above items	422.83	(1,490.82)	(335.40)	(2,847.91)
	Sub Total (X)	(1,257.20)	4,432.65	997.24	8,467.68
XI	Total Comprehensive income for the period (IX+X)	2,336.06	8,165.78	2,815.87	18,745.53
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity				55,315.30
XIV	Earnings per Equity share	Not Annualized			Annualized
	(a) Basic (Rs.)	20.93	21.75	10.60	59.88
	(b) Diluted (Rs.)	20.93	21.75	10.60	59.88



For Sree Rayalaseema Hi-Strength Hypo Limited

  
 DIRECTOR

## Segment wise revenue, results and Assets &amp; Liabilities

(₹. In Lakhs)

Sl.No.	Particulars	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>				
	Chemicals	26,310.16	23,178.89	17,102.27	79,183.22
	Trading	30,938.74	17,493.22	11,491.76	46,172.07
	Power Generation	2,620.46	1,388.21	1,490.88	4,696.83
	Unallocated	47.62	670.33	228.40	1,067.91
	<b>Total</b>	<b>59,916.98</b>	<b>42,730.65</b>	<b>30,313.31</b>	<b>1,31,120.03</b>
	Less: intersegment Revenue	(2,889.38)	(642.26)	(1,403.35)	(3,324.88)
	<b>Net Sales/Income from Operations</b>	<b>57,027.60</b>	<b>42,088.39</b>	<b>28,909.96</b>	<b>1,27,795.15</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>				
	Chemicals	3,583.16	2,953.95	1,691.59	10,904.39
	Trading	876.59	629.32	359.22	1,336.41
	Power Generation	400.11	163.14	199.98	710.03
	Unallocated	47.62	670.33	228.40	1,067.91
	<b>Total</b>	<b>4,907.48</b>	<b>4,416.74</b>	<b>2,479.19</b>	<b>14,018.74</b>
	Less: Interest (Net)	(40.98)	(35.77)	(77.04)	(320.82)
	<b>Total Profit Before Tax</b>	<b>4,866.50</b>	<b>4,380.97</b>	<b>2,402.15</b>	<b>13,697.92</b>
3	<b>Segment Assets</b>				
	Chemicals	47,827.82	52,888.47	33,377.68	52,883.47
	Trading	6,168.51	7,060.28	7,485.30	7,060.28
	Power Generation	3,201.39	2,406.79	3,725.18	2,406.79
	Others	15,174.53	16,384.91	7,940.02	16,384.91
	<b>Total</b>	<b>72,372.25</b>	<b>78,740.45</b>	<b>52,528.18</b>	<b>78,740.45</b>
4	<b>Segment Liabilities</b>				
	Chemicals	7,845.53	15,325.88	8,664.73	15,325.88
	Trading	5,165.84	6,381.03	4,973.92	6,381.03
	Power Generation	22.50	1.75	17.53	1.75
	Others	-	-	-	-
	<b>Total</b>	<b>13,033.87</b>	<b>21,708.66</b>	<b>13,656.18</b>	<b>21,708.66</b>

## Notes

- The above Consolidated Un audited Financial Results for the first quarter ending 30<sup>th</sup> June,2022 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13<sup>th</sup> August,2022. The Statutory Auditors have carried out Limited Review of the above financial results
- The consolidated Financial results for the quarter and year ended includes financials of one Wholly Owned Subsidiary Company and one subsidiary company. 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 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 31<sup>st</sup> March,2022 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 31<sup>st</sup> December,2021 respectively
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 13th August 2022

Place: Kurnool.



Ray alaseema Hi-Strength Hypo Limited

Manjira Gowar

DIN - 06948557



# 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/ HALF YEAR ENDED 30 th SEP 2022

(₹. In Lakhs except EPS)

I.No	Particulars	Quarter Ended			Half Yearly Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	34,422.03	56,979.98	27,115.96	91,402.01	55,797.51	1,26,727.24
II	Other income	279.80	47.62	127.37	327.42	355.78	1,066.38
III	<b>Total Revenue (I+II)</b>	<b>34,701.83</b>	<b>57,027.60</b>	<b>27,243.33</b>	<b>91,729.43</b>	<b>56,153.29</b>	<b>1,27,793.62</b>
IV	<b>Total Expenditure</b>						
	a) Cost of materials consumed	15,740.21	16,605.72	8,286.27	32,345.93	18,828.68	49,463.08
	b) Purchases of Stock-in-trade	7,409.48	28,943.98	7,655.47	36,353.46	25,239.37	49,365.97
	c) Change in inventories of finished goods, work-in progress and stock in trade	2,235.72	976.36	3,506.22	3,212.08	(3,166.20)	(6,155.98)
	d) Employee benefits expenses	748.47	930.09	580.14	1,678.56	1,240.79	2,874.39
	e) Finance cost	52.07	40.98	70.79	93.05	147.82	320.82
	f) Depreciation/Amortisation expenses	493.65	445.10	470.67	938.75	939.08	1,922.72
	g) Other expenses	4,896.05	4,217.67	3,866.26	9,113.72	7,713.76	16,303.95
	<b>Total (a to g)</b>	<b>31,575.66</b>	<b>52,159.90</b>	<b>24,435.82</b>	<b>83,735.56</b>	<b>50,943.30</b>	<b>1,14,094.95</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>3,126.17</b>	<b>4,867.70</b>	<b>2,807.51</b>	<b>7,993.87</b>	<b>5,209.99</b>	<b>13,698.67</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>3,126.17</b>	<b>4,867.70</b>	<b>2,807.51</b>	<b>7,993.87</b>	<b>5,209.99</b>	<b>13,698.67</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	836.71	1,264.28	784.79	2,100.99	1,443.37	3,507.02
	Deferred Tax	(77.60)	8.95	(44.61)	(68.65)	(119.67)	(86.95)
	<b>Sub Total VIII</b>	<b>759.11</b>	<b>1,273.23</b>	<b>740.18</b>	<b>2,032.34</b>	<b>1,323.70</b>	<b>3,420.07</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>2,367.06</b>	<b>3,594.47</b>	<b>2,067.31</b>	<b>5,961.53</b>	<b>3,886.29</b>	<b>10,278.60</b>
X	<b>Other comprehensive income</b>						
	Net gain/(losses) on FVTOCI financial instruments	20,220.91	(1,680.03)	5,213.05	18,540.88	6,545.69	11,437.38
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(121.79)
	Tax on above items	(5,089.20)	422.83	(1,312.02)	(4,666.37)	(1,647.42)	(2,847.91)
	<b>Sub Total (X)</b>	<b>15,131.71</b>	<b>(1,257.20)</b>	<b>3,901.03</b>	<b>13,874.51</b>	<b>4,898.27</b>	<b>8,467.68</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>17,498.76</b>	<b>2,337.27</b>	<b>5,968.34</b>	<b>19,836.03</b>	<b>8,784.56</b>	<b>18,746.28</b>
XII	<b>Paidup Equity Share Capital</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>
XIII	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,315.30</b>
XIV	<b>Earnings per Equity share</b>						<b>Annualized</b>
	(a) Basic (Rs.)	13.79	20.94	12.04	34.73	22.64	59.88
	(b) Diluted (Rs.)	13.79	20.94	12.04	34.73	22.64	59.88

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director



STANDALONE BALANCE SHEET AS AT 30th SEP, 2022

(All amounts in Lakhs, except otherwise stated)

Particulars	As at 30th Sep, 2022	As at 31st March, 2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	11,719.66	12,214.59
Right-to-use assets on lease	646.30	736.13
Capital work-in-progress	0.00	0.00
Investment properties	0.00	0.00
<b>Financial assets</b>		
i) Investments	30,632.27	16,384.91
ii) Other financial assets	433.59	434.61
Deferred tax Asset (Net)	735.97	667.32
Other non-current assets	91.80	131.90
<b>Total Non-current assets</b>	<b>44,259.60</b>	<b>30,569.47</b>
<b>Current assets</b>		
Inventories	9,548.94	14,397.98
<b>Financial assets</b>		
i) Trade receivables	12,653.81	13,207.76
ii) Cash and cash equivalents	1,382.56	1,413.51
iii) Bank balances other than Cash and cash equivalents	14,338.49	9,915.74
iv) Loans	112.73	96.68
v) Other financial assets	900.39	35.12
Current Tax Assets (Net)	0.00	0.00
Other current assets	7,645.32	9,104.19
<b>Total Current assets</b>	<b>46,582.26</b>	<b>48,170.98</b>
<b>TOTAL ASSETS</b>	<b>90,841.86</b>	<b>78,740.45</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	1,716.48	1,716.48
Other equity	75,151.33	55,315.29
<b>Total Equity</b>	<b>76,867.81</b>	<b>57,031.77</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	37.73	47.46
ii) Others	114.62	127.99
iii) Lease Liability	729.43	794.41
Deferred tax liabilities (Net)		0.00
Deferred Government grants	86.96	89.96
Provisions	185.40	208.56
<b>Total Non-current liabilities</b>	<b>1,154.14</b>	<b>1,268.38</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	1,182.89	1,832.90
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small	360.83	73.72
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	1,678.34	7,633.35
iii) Other financial liabilities of Free Royalaseema Hi-Strength Hypo Ltd.	1,834.32	1,808.40
iv) Lease Liability	119.90	131.51
Other current liabilities	7,081.55	7,547.33
Provisions	374.72	319.99
Current tax liability (Net)	187.37	1,093.10
<b>Total Current liabilities</b>	<b>12,819.91</b>	<b>20,440.30</b>
<b>TOTAL LIABILITIES</b>	<b>13,974.04</b>	<b>21,708.68</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>90,841.86</b>	<b>78,740.45</b>



(T.G. BHARATH)  
Chairman & Managing Director



Statement of Cash flow statement for the Half-Year ended 30th Sep 2022

(All amounts in Lakhs, except otherwise stated)

Particulars	Half-Year ended 30th Sep 2022	Year ended 31 st March 2022
<b>Cash flow from operating activities</b>		
Profit before tax	7,993.87	13,698.67
Profit before exceptional items and tax	7,993.87	13,698.67
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	938.75	1,922.72
Interest received	(182.69)	(444.72)
Interest paid	28.65	320.82
Interest expense due to Ind AS 116 lease accounting	64.41	-
Interest income & expenses due to amortisation of rent deposits	(1.39)	2.51
Income due to government grant recognised	(3.00)	(6.00)
Net (gains)/losses on FVTPL instruments	-	(399.75)
<b>Operating profit before working capital changes</b>	<b>8,838.59</b>	<b>15,094.25</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	(5,667.91)	6,503.64
(Decrease)/Increase in non-current financial liabilities	(13.37)	(50.00)
(Decrease)/Increase in current financial liabilities	25.92	146.49
(Decrease)/Increase in other current liabilities	(465.78)	5,692.60
(Decrease)/Increase in short term provisions	54.73	225.14
(Decrease)/Increase in long term provisions	(23.16)	2.49
(Increase)/Decrease in non-current financial asset	2.41	(4.65)
(Increase)/Decrease in other non-current assets	40.10	882.05
(Increase)/Decrease in trade receivables	553.95	(3,547.44)
(Increase)/Decrease in inventories	4,849.04	(10,427.33)
(Increase)/Decrease in other current assets	1,458.87	(5,540.04)
(Increase)/Decrease in financial assets	(881.32)	233.07
<b>Cash generated from operating activities</b>	<b>8,772.05</b>	<b>9,210.27</b>
Direct taxes paid (net)	(3,006.72)	(3,199.64)
<b>Net cash flow from operating activities (A)</b>	<b>5,765.33</b>	<b>6,010.63</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets, including CWIP	(353.99)	(1,435.96)
Purchase of investment	(372.85)	(2,377.08)
Interest received	182.69	440.78
Redemption/(Investment) of margin money deposit	(4,656.65)	3,296.10
Earmarked for dividend	233.90	(44.09)
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(4,966.90)</b>	<b>(120.25)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(28.65)	(240.07)
(Repayment)/Proceeds of long term borrowings	(9.73)	(3.64)
(Repayment)/Proceeds from short term borrowings	(650.01)	(4,232.27)
Dividend paid	(0.00)	(514.94)
(Repayment)/Proceeds of lease liability	(140.99)	(171.48)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>(829.38)</b>	<b>(5,162.40)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>(30.95)</b>	<b>728.01</b>
Cash and cash equivalents at the beginning of the year	1,413.51	685.50
Cash and cash equivalents at the end of the year	1,382.56	1,413.51
<b>Components of cash and cash equivalents</b>		
Cash on hand	2.29	6.39
Balances with banks		
- In Current Account	1,380.27	1,407.12
<b>Total cash and cash equivalents</b>	<b>1,382.56</b>	<b>1,413.51</b>



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATHI)  
Chairman & Managing Director



Segment wise revenue, results and Assets & Liabilities

(₹. In Lakhs)

I.No.	Particulars	Quarter ended			Half Yearly Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	Chemicals	21,857.08	26,310.16	16,350.48	48,167.24	32,767.86	79,183.22
	Trading	12,964.26	30,938.74	11,334.74	43,903.00	22,826.50	46,172.07
	Power Generation	2,447.68	2,620.46	127.37	5,068.14	2,303.13	4,696.83
	Unallocated	279.80	47.62	127.37	327.42	355.78	1,066.38
	<b>Total</b>	<b>37,548.82</b>	<b>59,916.98</b>	<b>27,939.96</b>	<b>97,465.80</b>	<b>58,253.27</b>	<b>1,31,118.50</b>
	Less: intersegment Revenue	(2,846.98)	(2,889.38)	(696.63)	(5,736.36)	(2,099.98)	(3,324.88)
	<b>Net Income from Operations</b>	<b>34,701.83</b>	<b>57,027.60</b>	<b>27,243.33</b>	<b>91,729.43</b>	<b>56,153.29</b>	<b>1,27,793.62</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>						
	Chemicals	2,527.17	3,584.36	2,164.61	6,111.53	3,856.51	10,906.67
	Trading	47.29	876.59	319.38	923.88	678.60	1,336.41
	Power Generation	32.398	400.11	266.94	724.09	466.92	710.03
	Unallocated	279.80	47.62	127.37	327.42	355.78	1,066.38
	<b>Total</b>	<b>3,178.24</b>	<b>4,908.68</b>	<b>2,878.30</b>	<b>8,086.92</b>	<b>5,357.81</b>	<b>14,019.49</b>
	Less: Interest (Net)	(52.07)	(40.98)	(70.79)	(93.05)	(147.82)	(320.82)
	<b>Total Profit Before Tax</b>	<b>3,126.17</b>	<b>4,867.70</b>	<b>2,807.51</b>	<b>7,993.87</b>	<b>5,209.99</b>	<b>13,698.67</b>
3	<b>Segment Assets</b>						
	Chemicals	51,904.44	47,827.82	55,797.40	51,904.44	55,797.40	52,888.47
	Trading	4,472.74	6,168.51	4,346.56	4,472.74	4,346.56	7,060.28
	Power Generation	3,832.41	3,201.39	2,931.63	3,832.41	2,931.63	2,406.79
	Others	30,632.27	15,174.53	669.38	30,632.27	669.38	16,384.91
	<b>Total</b>	<b>90,841.86</b>	<b>72,372.25</b>	<b>63,744.97</b>	<b>90,841.86</b>	<b>63,744.97</b>	<b>78,740.45</b>
4	<b>Segment Liabilities</b>						
	Chemicals	13,807.26	7,845.53	11,296.74	13,807.26	11,296.74	15,325.88
	Trading	151.09	5,165.84	4,863.24	151.09	4,863.24	6,381.03
	Power Generation	15.69	22.50	-	15.69	-	1.75
	Others	-	-	-	-	-	-
	<b>Total</b>	<b>13,974.04</b>	<b>13,033.87</b>	<b>16,159.98</b>	<b>13,974.04</b>	<b>16,159.98</b>	<b>21,708.66</b>

Notes

- The above Standalone Un audited Financial Results for the quarter/Half year ending 30<sup>th</sup> Sep,2022 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14<sup>th</sup> November,2022. 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.

For Sree Rayalaseema HI-Strength Hypo Limited

Date: 14th November, 2022

Place: Kurnool.

Chairman & Managing Director DIN : 00125087





## Sree Rayalaseema Hi-Strength Hypo Limited

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

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

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 30 th SEP, 2022

(₹. In Lakhs except EPS)

Sl.No.	Particulars	QUARTER ENDED			Half Year Ended		Year Ended
		30.09.2022 (Un-Audited)	30.06.2022 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2021 (Un-Audited)	31.03.2022 (Audited)
I	Revenue from operations	34,422.03	56,979.98	27,115.96	91,402.01	55,797.51	1,26,727.24
II	Other income	281.33	47.62	127.37	328.95	355.78	1,067.91
III	<b>Total Revenue (I+II)</b>	<b>34,703.36</b>	<b>57,027.60</b>	<b>27,243.33</b>	<b>91,730.96</b>	<b>56,153.29</b>	<b>1,27,795.15</b>
IV	<b>Total Expenditure</b>						
	a) Cost of materials consumed	15,740.21	16,605.72	8,286.27	32,345.93	18,828.68	49,463.08
	b) Purchases of Stock-in-trade	7,409.48	28,943.98	7,655.47	36,353.46	25,239.37	49,365.97
	c) Change in inventories of finished goods, work-in progress and stock in trade	2,235.72	976.36	3,506.22	3,212.08	(3,166.20)	(6,155.98)
	d) Employee benefits expenses	748.47	930.09	580.14	1,678.56	1,240.79	2,874.39
	e) Finance cost	52.07	40.98	70.79	93.05	147.82	320.82
	f) Depreciation/Amortisation expenses	493.65	445.10	470.67	938.75	939.08	1,922.72
	g) Other expenses	4,895.28	4,218.87	3,866.56	9,114.15	7,714.39	16,306.23
	<b>Total (a to g)</b>	<b>31,574.90</b>	<b>52,161.10</b>	<b>24,436.12</b>	<b>83,736.00</b>	<b>50,943.93</b>	<b>1,14,097.23</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>3,128.46</b>	<b>4,866.50</b>	<b>2,807.21</b>	<b>7,994.96</b>	<b>5,209.36</b>	<b>13,697.92</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>3,128.46</b>	<b>4,866.50</b>	<b>2,807.21</b>	<b>7,994.96</b>	<b>5,209.36</b>	<b>13,697.92</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	836.71	1,264.28	784.79	2,100.99	1,443.37	3,507.02
	Deferred Tax	(77.60)	8.95	(44.61)	(68.65)	(119.67)	(86.95)
	<b>Sub Total VIII</b>	<b>759.11</b>	<b>1,273.23</b>	<b>740.18</b>	<b>2,032.34</b>	<b>1,323.70</b>	<b>3,420.07</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>2,369.35</b>	<b>3,593.27</b>	<b>2,067.03</b>	<b>5,962.62</b>	<b>3,885.66</b>	<b>10,277.85</b>
X	<b>Other comprehensive income</b>						
	Net gain / (losses) on FVTOCI financial instruments	20,220.91	(1,680.03)	5,213.05	18,540.88	6,545.69	11,437.38
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(121.79)
	Tax on above items	(3,089.20)	422.83	(1,312.02)	(4,666.37)	(1,647.42)	(2,847.91)
	<b>Sub Total (X)</b>	<b>15,131.71</b>	<b>(1,257.20)</b>	<b>3,901.03</b>	<b>13,874.51</b>	<b>4,898.27</b>	<b>8,467.68</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>17,501.05</b>	<b>2,336.07</b>	<b>5,968.06</b>	<b>19,837.12</b>	<b>8,783.93</b>	<b>18,745.53</b>
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						55,315.30
XIV	Earnings per Equity share						
	(a) Basic (Rs.)	13.81	20.93	12.04	34.74	22.64	59.88
	(b) Diluted (Rs.)	13.81	20.93	12.04	34.74	22.64	59.88



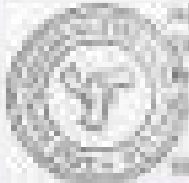
For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director



(All amounts in Lakhs, except otherwise stated)

Particulars	As at 30th Sep, 2022	As at 31st March, 2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	11,719.66	12,214.59
Right-to-use assets on lease	646.30	736.13
Capital work-in-progress	163.58	4.54
Investment properties	0.00	0.00
<b>Financial assets</b>		
i) Investments	30,596.27	16,368.91
ii) Other financial assets	433.59	434.61
Deferred tax Asset (Net)	735.97	667.32
Other non-current assets	91.80	165.64
<b>Total Non-current assets</b>	<b>44,387.19</b>	<b>30,591.75</b>
<b>Current assets</b>		
Inventories	9,548.94	14,397.98
<b>Financial assets</b>		
i) Trade receivables	12,653.81	13,207.76
ii) Cash and cash equivalents	1,447.25	1,424.78
iii) Bank balances other than Cash and cash equivalents	14,338.49	9,915.73
iv) Loans	112.73	96.68
v) Other financial assets	900.39	35.53
Other current assets	7,828.14	9,104.19
<b>Total Current assets</b>	<b>46,829.76</b>	<b>48,182.65</b>
<b>TOTAL ASSETS</b>	<b>91,216.95</b>	<b>78,774.40</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	1,716.48	1,716.48
Other equity	75,147.29	57,311.70
Non Controlling Interest	22.48	2.91
<b>Total Equity</b>	<b>76,886.25</b>	<b>57,031.09</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	37.73	47.46
ii) Others	114.62	127.99
iii) Lease Liability	729.43	794.41
Deferred tax liabilities (Net)		0.00
Deferred Government grants	86.96	89.96
Provisions	185.40	208.56
<b>Total Non-current liabilities</b>	<b>1,154.14</b>	<b>1,268.38</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
i) Borrowings	1,512.89	1,862.90
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	360.83	73.72
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,678.34	7,633.35
iii) Other financial liabilities	1,834.32	1,808.39
Lease Liability	119.90	131.51
Other current liabilities	7,032.20	7,551.98
Provisions	374.72	319.99
Current tax liability (Net)	187.37	1,093.10
<b>Total Current liabilities</b>	<b>13,176.56</b>	<b>20,474.94</b>
<b>TOTAL LIABILITIES</b>	<b>14,330.70</b>	<b>21,743.32</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>91,216.95</b>	<b>78,774.41</b>



(Sree Rayaseena Strength Hypo Ltd.)  
(T.G. BHARATH)  
Chairman & Managing Director



(All amounts in Lakhs, except otherwise stated)

Particulars	Half-Year ended 30th	For the year ended
	Sep 2022	March 31,2022
<b>Cash flow from operating activities</b>		
Profit before tax	7,994.96	13,697.92
<b>Profit before exceptional items and tax</b>	<b>7,994.96</b>	<b>13,697.92</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	938.75	1,922.72
Interest received	(182.69)	(444.72)
Allowance for expected credit loss on trade receivables	-	-
Interest paid	28.65	320.82
Interest expense due to amortisation of processing fees	64.41	-
Interest income & expenses due to amortisation of rent deposits	(1.39)	2.51
Income due to government grant recognised	(3.00)	(6.00)
Net gains/(losses) on FVTPL instruments	-	(399.75)
<b>Operating profit before working capital changes</b>	<b>8,839.68</b>	<b>15,093.50</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	(5,667.91)	6,503.64
(Decrease)/Increase in non-current financial liabilities	(13.37)	(50.00)
(Decrease)/Increase in current financial liabilities	25.93	138.74
(Decrease)/Increase in other current liabilities	(443.78)	5,692.60
(Decrease)/Increase in short term provisions	54.73	225.14
(Decrease)/Increase in long term provisions	(23.16)	2.49
(Increase)/Decrease in non-current financial asset	2.41	(4.65)
(Increase)/Decrease in other non-current assets	73.84	848.31
(Increase)/Decrease in trade receivables	553.95	(3,547.44)
(Increase)/Decrease in inventories	4,849.04	(10,427.33)
(Increase)/Decrease in other current assets	1,276.05	(5,538.05)
(Increase)/Decrease in financial assets	(880.91)	237.73
<b>Cash generated from operating activities</b>	<b>8,646.49</b>	<b>9,174.68</b>
Direct taxes paid (net)	(3,006.72)	(3,199.64)
<b>Net cash flow from operating activities (A)</b>	<b>5,639.76</b>	<b>5,975.04</b>
<b>Cash flows from investing activities</b>		
<b>Non Controlling Interest</b>	<b>23.16</b>	<b>2.91</b>
Purchase of fixed assets, including CWIP	(513.04)	(1,440.50)
Purchase of investment	(357.98)	(2,372.08)
Government grant	-	-
Sale of investment	-	-
Interest received	182.69	440.78
Redemption/(Investment) of margin money deposit	(4,656.65)	3,296.10
Earmarked for dividend	233.90	(44.09)
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(5,087.92)</b>	<b>(116.88)</b>
<b>Cash flows from financing activities</b>		
Proceeds from equity	-	-
Interest paid	(28.65)	(240.06)
(Repayment)/Proceeds of long term borrowings	(9.73)	26.36
(Repayment)/Proceeds from short term borrowings	(350.01)	(4,232.27)
Dividend paid	(0.00)	(514.94)
(Repayment)/Proceeds of lease liability	(140.99)	(171.48)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>(529.38)</b>	<b>(5,132.39)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>22.47</b>	<b>725.77</b>
Cash and cash equivalents at the beginning of the year	1,424.78	699.01
Cash and cash equivalents at the end of the year	<b>1,447.25</b>	<b>1,424.78</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	2.29	6.39
Balances with banks		
- in Current Account	1,444.96	1,418.39
<b>Total cash and cash equivalents</b>	<b>1,447.25</b>	<b>1,424.78</b>

For Sree Rayalaseema Hi-Strength Hypo Ltd.

Components of cash and cash equivalents

Cash on hand

Balances with banks

- in Current Account

Total cash and cash equivalents

  
H.S. BHARATHI  
Chairman & Managing Director



Segment wise revenue, results and Assets & Liabilities

(₹. In Lakhs)

Sl.No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	Chemicals	21,857.08	26,310.16	16,350.48	48,167.24	32,767.86	79,183.22
	Trading	12,964.26	30,938.74	11,334.74	43,903.00	22,826.50	46,172.07
	Power Generation	2,447.68	2,620.46	127.37	5,068.14	2,303.13	4,696.83
	Unallocated	281.33	47.62	127.37	328.95	355.78	1,067.91
	<b>Total</b>	<b>37,550.34</b>	<b>59,916.98</b>	<b>27,939.96</b>	<b>97,467.32</b>	<b>58,253.27</b>	<b>1,31,120.03</b>
	Less: Intersegment Revenue	(2,846.98)	(2,889.38)	(696.63)	(5,736.36)	(2,099.98)	(3,32,488)
	<b>Net Sales/Income from Operations</b>	<b>34,703.36</b>	<b>57,027.60</b>	<b>27,243.33</b>	<b>91,730.96</b>	<b>56,153.29</b>	<b>1,27,795.15</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>						
	Chemicals	2,527.93	3,583.16	2,164.30	6,111.09	3,856.87	10,904.39
	Trading	47.29	876.59	319.38	923.88	678.60	1,336.41
	Power Generation	323.98	400.11	266.94	724.09	466.92	710.03
	Unallocated	281.33	47.62	127.37	328.95	355.78	1,067.91
	<b>Total</b>	<b>3,180.53</b>	<b>4,907.48</b>	<b>2,877.99</b>	<b>8,088.01</b>	<b>5,357.18</b>	<b>14,018.74</b>
	Less: Interest (Net)	(52.07)	(40.98)	(70.79)	(93.05)	(147.82)	(320.82)
	<b>Total Profit Before Tax</b>	<b>3,128.46</b>	<b>4,866.50</b>	<b>2,807.21</b>	<b>7,994.96</b>	<b>5,209.36</b>	<b>13,697.92</b>
3	<b>Segment Assets</b>						
	Chemicals	52,279.53	47,827.82	55,797.41	52,279.53	55,797.41	52,888.47
	Trading	4,472.74	6,168.51	4,346.56	4,472.74	4,346.56	7,060.28
	Power Generation	3,832.41	3,201.39	2,931.63	3,832.41	2,931.63	2,406.79
	Others	30,632.27	15,174.53	669.38	30,632.27	669.38	16,384.91
	<b>Total</b>	<b>91,216.95</b>	<b>72,372.25</b>	<b>63,744.98</b>	<b>91,216.95</b>	<b>63,744.98</b>	<b>78,740.45</b>
4	<b>Segment Liabilities</b>						
	Chemicals	14,163.91	7,845.53	11,296.74	14,163.91	11,296.74	15,325.88
	Trading	151.09	5,165.84	4,863.24	151.09	4,863.24	6,381.03
	Power Generation	15.69	22.50	-	15.69	-	1.75
	Others	-	-	-	-	-	-
	<b>Total</b>	<b>14,330.70</b>	<b>13,033.87</b>	<b>16,159.98</b>	<b>14,330.70</b>	<b>16,159.98</b>	<b>21,708.66</b>

Notes

- The above Consolidated Un audited Financial Results for the quarter/ half year ending 30<sup>th</sup> Sep,2022 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14<sup>th</sup> Nov,2022. The Statutory Auditors have carried out Limited Review of the above financial results
- The consolidated Financial results for the quarter and year ended includes financials of one Wholly Owned Subsidiary Company and one subsidiary company. 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 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: 14th November 2022

Place: Kurnool.



Bharath  
DIN: 0025052  
Chairman & Managing Director