

## 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 FIRST QUARTER ENDED 30TH JUNE, 2020

(₹. In Lakhs except EPS)

Sl. No.	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2020 (Un-Audited)	31.03.2020 (Audited)	30.06.2019 (Un-Audited)	31.03.2020 (Audited)
I	Revenue from operations	19,479.51	17,970.33	17,426.13	68,910.22
II	Other income	97.08	226.20	24.34	391.69
III	<b>Total Revenue (I+II)</b>	<b>19,576.59</b>	<b>18,196.53</b>	<b>17,450.47</b>	<b>69,301.91</b>
IV	<b>Total Expenditure</b>				
	a) Cost of materials consumed	8,100.59	8,953.38	8,762.62	34,336.95
	b) Purchases of Stock-in-trade	2,711.18	4,078.13	2,134.53	9,931.63
	c) Change in inventories of finished goods, work-in progress and stock in trade	1,437.61	(513.11)	(31.82)	(610.37)
	d) Employee benefits expenses	519.21	712.76	516.01	2,252.72
	e) Finance cost	216.25	249.45	222.03	868.96
	f) Depreciation/Amortisation expenses	1,260.88	1,256.84	1,256.84	5,027.37
	g) Other expenses	3,484.36	2,485.68	3,628.95	12,949.75
	<b>Total (a to g)</b>	<b>17,730.08</b>	<b>17,223.13</b>	<b>16,489.16</b>	<b>64,757.01</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>1,846.51</b>	<b>973.40</b>	<b>961.31</b>	<b>4,544.90</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>1,846.51</b>	<b>973.40</b>	<b>961.31</b>	<b>4,544.90</b>
VIII	<b>Tax expenses</b>				
	Current Tax for the Period	735.46	414.90	470.44	2,011.86
	Deferred Tax	(248.11)	(578.07)	(300.43)	(1,258.16)
	<b>Sub Total VIII</b>	<b>487.35</b>	<b>(163.17)</b>	<b>170.01</b>	<b>753.70</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,359.16</b>	<b>1,136.57</b>	<b>791.30</b>	<b>3,791.20</b>
X	<b>Other comprehensive income</b>				
	Net gain/(losses) on FVTOCI financial instruments	1,628.79	(2,511.75)	(2,428.58)	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	-	23.87	-	23.87
	Tax on above items	(409.93)	261.96	848.64	1,563.73
	<b>Sub Total (X)</b>	<b>1,218.86</b>	<b>(2,225.92)</b>	<b>(1,579.94)</b>	<b>(4,649.45)</b>
XI	<b>Total Comprehensive income (IX+X)</b>	<b>2,578.02</b>	<b>(1,089.35)</b>	<b>(788.64)</b>	<b>(858.25)</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>-</b>	<b>-</b>	<b>-</b>	<b>29,440.20</b>
XIV	<b>Earnings per Equity share</b>		<b>Not Annualized</b>		<b>Annualized</b>
	(a) Basic (Rs.)	7.92	6.62	4.61	22.09
	(b) Diluted (Rs.)	7.92	6.62	4.61	22.09

For Sree Rayalaseema 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
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>				
	Chemicals and Trading	18,563.35	17,247.44	16,689.36	65,694.72
	Power Generation	1,784.85	1,620.25	1,385.14	6,765.20
	Unallocated	97.08	226.20	24.34	391.69
	<b>Total</b>	<b>20,445.28</b>	<b>19,093.89</b>	<b>18,098.84</b>	<b>72,851.61</b>
	Less: intersegment Revenue	(868.68)	(897.36)	(648.37)	(3,549.70)
	<b>Net Sales/Income from Operations</b>	<b>19,576.59</b>	<b>18,196.53</b>	<b>17,450.47</b>	<b>69,301.91</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>				
	Chemicals and Trading	1,847.16	926.10	1,113.20	4,579.88
	Power Generation	118.52	70.55	45.80	442.29
	Unallocated	97.08	226.20	24.34	391.69
	<b>Total</b>	<b>2,062.76</b>	<b>1,222.85</b>	<b>1,183.34</b>	<b>5,413.86</b>
	Less: Interest (Net)	(216.25)	(249.45)	(222.03)	(868.96)
	<b>Total Profit Before Tax</b>	<b>1,846.51</b>	<b>973.40</b>	<b>961.31</b>	<b>4,544.90</b>
3	<b>Segment Assets</b>				
	Chemicals and Trading	36,498.24	37,772.32	29,994.17	37,772.32
	Power Generation	4,713.85	4,868.29	6,714.89	4,868.29
	Others	3,542.45	1,843.59	4,929.96	1,843.59
	<b>Total</b>	<b>44,754.53</b>	<b>44,484.20</b>	<b>41,639.02</b>	<b>44,484.20</b>
4	<b>Segment Liabilities</b>				
	Chemicals and Trading	10,997.28	12,311.47	7,227.36	12,311.47
	Power Generation	603.26	550.20	940.06	550.20
	Others	460.12	465.85	1,718.00	465.85
	<b>Total</b>	<b>12,060.66</b>	<b>13,327.52</b>	<b>9,885.42</b>	<b>13,327.52</b>

## Notes

- The above Standalone Un audited Financial Results for the first quarter ending 30.06.2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14.09.2020. The Statutory Auditors have carried out Limited Review of the above financial results.
- The Company had decided to opt for new tax regime under section 115BAA of Income Tax Act, 1961 and pending communication to Department. The tax expenses for the quarter are provided accordingly.
- 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 31.03.2020, 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 31.12.2019 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.
- The impact of Covid pandemic is very negligible on the operations of the Company during this quarter.

For Sree Rayalaseema Hi-Strength Hypo Limited

Date: 14th September, 2020

Place: Kurnool.

T. S. Bharath  
Chairman & Managing Director

DIN: 00125087



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CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED 30TH JUNE, 2020

(₹. In Lakhs except EPS)

Sl.No.	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	19,479.51	17,970.33	-	68,910.22
II	Other income	97.08	226.20	-	391.69
III	<b>Total Revenue (I+II)</b>	<b>19,576.59</b>	<b>18,196.53</b>	<b>-</b>	<b>69,301.91</b>
IV	<b>Total Expenditure</b>				
	a) Cost of materials consumed	8,100.59	8,953.38	-	34,336.95
	b) Purchases of Stock-in-trade	2,711.18	4,078.13	-	9,931.63
	c) Change in inventories of finished goods, work-in progress and stock in trade	1,437.61	(513.11)	-	(610.37)
	d) Employee benefits expenses	519.21	712.76	-	2,252.72
	e) Finance cost	216.25	249.45	-	868.96
	f) Depreciation/Amortisation expenses	1,260.88	1,256.84	-	5,027.37
	g) Other expenses	3,484.70	2,486.16	-	12,950.23
	<b>Total (a to g)</b>	<b>17,730.42</b>	<b>17,223.61</b>	<b>-</b>	<b>64,757.49</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>1,846.18</b>	<b>972.92</b>	<b>-</b>	<b>4,544.42</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>1,846.18</b>	<b>972.92</b>	<b>-</b>	<b>4,544.42</b>
VIII	<b>Tax expenses</b>				
	Current Tax for the Period	735.46	414.90	-	2,011.86
	Deferred Tax	(248.11)	(578.07)	-	(1,258.16)
	<b>Sub Total VIII</b>	<b>487.35</b>	<b>(163.17)</b>	<b>-</b>	<b>753.70</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,358.83</b>	<b>1,136.09</b>	<b>-</b>	<b>3,790.72</b>
X	<b>Other comprehensive income</b>				
	Net gain/(losses) on FVTOCI financial instruments	1,628.79	(2,511.75)	-	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	-	23.87	-	23.87
	Tax on above items	(409.93)	261.96	-	1,563.73
	<b>Sub Total (X)</b>	<b>1,218.86</b>	<b>(2,225.92)</b>	<b>-</b>	<b>(4,649.45)</b>
XI	<b>Total Comprehensive income (IX+X)</b>	<b>2,577.68</b>	<b>(1,089.83)</b>	<b>-</b>	<b>(858.73)</b>
XII	<b>Paidup Equity Share Capital</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>-</b>	<b>1,716.48</b>
XIII	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,439.72</b>
XIV	<b>Earnings per Equity share</b>	<b>Not Annualized</b>			<b>Annualized</b>
	(a) Basic (Rs.)	7.92	6.62	-	22.08
	(b) Diluted (Rs.)	7.92	6.62	-	22.08

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(V. G. BHARATH)  
Chairman & Managing Director



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

(₹. In Lakhs)

Sl.No.	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>				
	Chemicals and Trading	18,563.35	17,247.44	-	65,694.72
	Power Generation	1,784.85	1,620.25	-	6,765.20
	Unallocated	97.08	226.20	-	391.69
	Total	20,445.28	19,093.89	-	72,851.61
	Less: intersegment Revenue	(868.68)	(897.36)	-	(3,549.70)
	<b>Net Sales/Income from Operations</b>	<b>19,576.59</b>	<b>18,196.53</b>	<b>-</b>	<b>69,301.91</b>
2	<b>Segment Results</b>				
	<b>(Profit before Tax &amp; Finance Cost)</b>				
	Chemicals and Trading	1,846.82	925.62	-	4,579.40
	Power Generation	118.52	70.55	-	442.29
	Unallocated	97.08	226.20	-	391.69
	Total	2,062.43	1,222.37	-	5,413.38
	Less: Interest (Net)	(216.25)	(249.45)	-	(868.96)
	<b>Total Profit Before Tax</b>	<b>1,846.18</b>	<b>972.92</b>	<b>-</b>	<b>4,544.42</b>
3	<b>Segment Assets</b>				
	Chemicals and Trading	36,498.24	37,772.32	-	37,772.32
	Power Generation	4,713.85	4,868.29	-	4,868.29
	Others	3,542.45	1,843.59	-	1,843.59
	Total	44,754.53	44,484.20	-	44,484.20
4	<b>Segment Liabilities</b>				
	Chemicals and Trading	10,997.28	12,311.47	-	12,311.47
	Power Generation	603.26	550.20	-	550.20
	Others	460.12	465.85	-	465.85
	Total	12,060.66	13,327.52	-	13,327.52

## Notes

- The above Consolidated Un audited Financial Results for the first quarter ending 30.06.2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14.09.2020. The Statutory Auditors have carried out Limited Review of the above financial results.
- The consolidated Financial results includes financials of one Wholly Owned Subsidiary Company during the quarter. The investment in an Associate is reduced below 20% and not considered for consolidation.
- Since Subsidiary Company is acquired during January, 2020, comparable figures are not furnished for the quarter ending June 30, 2019.
- The Company had decided to opt for new tax regime under section 115BAA of Income Tax Act, 1961 and pending communication to Department. The tax expenses for the quarter are provided accordingly.
- 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 31.03.2020, 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 31.12.2019 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.
- The impact of Covid pandemic is very negligible on the operations of the Company during this quarter.

For Sree Rayalaseema Hi-Strength Hypo Limited

Date: 14th September, 2020

Place: Kurnool.

T G Bharath  
Chairman & Managing Director  
DIN: 00125087



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**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2020**

(₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Un-Audited)	30.06.2020 (Un-Audited)	30.09.2019 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2019 (Un-Audited)	31.03.2020 (Audited)
I	Revenue from operations	20,325.09	19479.51	16211.39	39,804.60	33,637.52	68,910.22
II	Other income	81.26	97.08	28.19	178.34	52.53	391.69
III	<b>Total Revenue (I+II)</b>	<b>20,406.35</b>	<b>19,576.59</b>	<b>16,239.58</b>	<b>39,982.94</b>	<b>33,690.05</b>	<b>69,301.91</b>
IV	<b>Total Expenditure</b>						
	a) Cost of materials consumed	8,510.67	8100.59	8664.91	16,611.26	17,427.53	34,336.95
	b) Purchases of Stock-in-trade	5,014.70	2711.18	1581.57	7,725.88	3,716.10	9,931.63
	c) Change in inventories of finished goods, work-in progress and stock in	(512.71)	1437.61	(794.98)	924.90	(826.80)	(610.37)
	d) Employee benefits expenses	515.91	519.21	521.27	1,035.12	1,037.28	2,252.72
	e) Finance cost	187.63	216.25	206.8	403.88	428.83	868.96
	f) Depreciation/Amortisation expenses	1,260.93	1260.88	1256.84	2,521.81	2,513.68	5,027.37
	g) Other expenses	3,245.79	3484.36	3706.06	6,730.15	7,335.01	12,949.75
	<b>Total (a to g)</b>	<b>18,222.91</b>	<b>17,730.08</b>	<b>15,142.47</b>	<b>35,952.99</b>	<b>31,631.63</b>	<b>64,757.01</b>
V	Profit before exceptional items and tax (III-IV)	2,183.44	1,846.51	1,097.11	4,029.95	2,058.42	4,544.90
VI	Exceptional items						
VII	<b>Profit before Tax (V+VI)</b>	<b>2,183.44</b>	<b>1,846.51</b>	<b>1,097.11</b>	<b>4,029.95</b>	<b>2,058.42</b>	<b>4,544.90</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	808.06	735.46	586.65	1,543.52	1,057.09	2,011.86
	Deferred Tax	(241.95)	(248.11)	(301.77)	(490.06)	(602.20)	(1,258.16)
	<b>Sub Total VIII</b>	<b>566.11</b>	<b>487.35</b>	<b>284.88</b>	<b>1,053.46</b>	<b>454.89</b>	<b>753.70</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,617.33</b>	<b>1,359.16</b>	<b>812.23</b>	<b>2,976.49</b>	<b>1,603.53</b>	<b>3,791.20</b>
X	<b>Other comprehensive income</b>						
	Net gain/(losses) on FVTOCI financial instruments	551.71	1628.79	(1,382.08)	2,180.50	(3,810.66)	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	0.00	0.00	0.00	0.00	-	23.87
	Tax on above items	(138.86)	(409.93)	482.96	(548.79)	1,331.60	1,563.73
	<b>Sub Total (X)</b>	<b>412.85</b>	<b>1,218.86</b>	<b>(899.12)</b>	<b>1,631.71</b>	<b>(2,479.06)</b>	<b>(4,649.45)</b>
XI	<b>Total Comprehensive income (IX+X)</b>	<b>2,030.17</b>	<b>2,578.02</b>	<b>(86.89)</b>	<b>4,608.19</b>	<b>(875.53)</b>	<b>(858.25)</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	-	-	-	-	-	29,440.20
XIV	Earnings per Equity share				Not Annualized		Annualized
	(a) Basic (Rs.)	9.42	7.92	4.73	17.34	9.34	22.09
	(b) Diluted (Rs.)	9.42	7.92	4.73	17.34	9.34	22.09



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director

## Standalone Balance sheet as at 30th September, 2020

(All amounts in Lakhs, except otherwise stated)

Particulars	As at 30th Sep, 2020	As at 31st March, 2020
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	10,325.95	12,730.72
(b) Right-to-use assets on lease	949.70	1,042.84
(c) Capital work-in-progress	305.49	305.49
(d) Investment properties	2,375.00	2,375.00
(e) Financial assets		
i) Investments	3,955.30	1,843.59
ii) Other financial assets	448.17	416.06
(f) Other non-current assets	1,038.75	1,009.32
<b>Total Non-current assets</b>	<b>19,398.36</b>	<b>19,723.02</b>
<b>Current assets</b>		
(a) Inventories	2,639.09	3,670.83
(b) Financial assets		
i) Trade receivables	7,093.74	8,203.01
ii) Cash and cash equivalents	1,436.26	4,163.96
iii) Bank balances other than Cash and cash equivalents	9,950.08	4,477.54
iv) Loans	67.00	83.31
v) Other financial assets	363.58	294.93
(c) Current Tax Assets (Net)	24.21	-
(d) Other current assets	3,265.71	3,867.60
<b>Total Current assets</b>	<b>24,839.65</b>	<b>24,761.18</b>
<b>TOTAL ASSETS</b>	<b>44,238.00</b>	<b>44,484.20</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	34,048.40	29,440.21
<b>Total Equity</b>	<b>35,764.89</b>	<b>31,156.69</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	101.74	94.38
ii) Others	127.99	127.99
iii) Lease Liability	843.29	928.05
(b) Deferred tax liabilities (Net)	0.00	465.86
(c) Deferred Government grants	98.95	101.95
(d) Provisions	98.08	98.08
<b>Total Non-current liabilities</b>	<b>1,270.06</b>	<b>1,816.31</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	2,948.20	3,860.63
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	168.74	143.31
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	1,452.00	2,355.91
iii) Other financial liabilities	920.14	1,496.75
iv) Lease Liability	257.66	257.18
(b) Other current liabilities	145.13	1,874.17
(c) Provisions	142.25	95.49
(d) Current tax liability (Net)	1,168.95	1,427.76
<b>Total Current liabilities</b>	<b>7,203.06</b>	<b>11,511.20</b>
<b>TOTAL LIABILITIES</b>	<b>8,473.11</b>	<b>13,327.51</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>44,238.00</b>	<b>44,484.20</b>



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)  
Chairman & Managing Director

## Standalone Cash flow statement for the period ended 30th September, 2020

(All amounts in Lakhs, except otherwise stated)

Particulars	Half Year ended		Year ended
	As at 30th Sep, 2020	As at 30th Sep, 2019	As at 31st March, 2020
<b>Cash flow from operating activities</b>			
Profit before tax	4,029.95	2,058.41	4,544.90
Profit before exceptional items and tax	4,029.95	2,058.41	4,544.90
<i>Adjustments to reconcile profit before tax to net cash flows:</i>			
Depreciation and amortisation expenses	2,521.81	2,513.68	5,027.37
Interest received	(59.74)	(14.41)	(182.19)
Allowance for expected credit loss on trade receivables	-	-	-
Interest paid	403.88	428.83	1,016.48
Interest expense due to amortisation of processing fees	0.97	0.74	0.74
Interest income & expenses due to amortisation of rent deposits	(26.36)	3.86	(8.62)
Income due to government grant recognised	(3.00)	(3.00)	(6.00)
<b>Operating profit before working capital changes</b>	<b>6,867.51</b>	<b>4,988.12</b>	<b>10,392.68</b>
<b>Working capital adjustments:</b>			
(Decrease)/Increase in trade payables	(878.48)	(1,432.67)	(1,683.22)
(Decrease)/Increase in non-current financial liabilities	0.00	(5.00)	(2.75)
(Decrease)/Increase in current financial liabilities	(576.62)	(1,026.42)	(350.02)
(Decrease)/Increase in other current liabilities	(1,729.05)	(1,089.30)	669.22
(Decrease)/Increase in short term provisions	46.76	36.58	4.37
(Decrease)/Increase in long term provisions	-	-	28.72
(Increase)/Decrease in non-current financial asset	1.00	(5.00)	(10.55)
(Increase)/Decrease in other non-current assets	(37.16)	385.66	176.60
(Increase)/Decrease in trade receivables	1,109.28	2,436.51	586.56
(Increase)/Decrease in inventories	1,031.75	(217.37)	34.00
(Increase)/Decrease in other current assets	601.89	1,160.66	1,386.06
(Increase)/Decrease in financial assets	(52.33)	(28.70)	(194.70)
<b>Cash generated from operating activities</b>	<b>6,384.54</b>	<b>5,203.07</b>	<b>11,036.98</b>
Direct taxes paid (net)	(1,802.32)	(452.76)	(1,105.64)
<b>Net cash flow from operating activities (A)</b>	<b>4,582.22</b>	<b>4,750.31</b>	<b>9,931.34</b>
<b>Cash flows from investing activities</b>			
Purchase of fixed assets, including CWIP	(23.90)	(364.50)	(805.83)
Investment in subsidiary	(480.00)	-	(1.00)
Interest received	59.74	14.41	182.19
Redemption/(Investment) of margin money deposit	4,324.37	(2,487.66)	(3,102.06)
Earmarked for dividend	(9,796.92)	118.66	(34.50)
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(5,916.70)</b>	<b>(2,719.10)</b>	<b>(3,761.19)</b>
<b>Cash flows from financing activities</b>			
Proceeds from equity	-	-	-
Interest paid	(359.57)	(377.21)	(913.23)
(Repayment)/Proceeds of long term borrowings	7.36	387.45	(500.11)
(Repayment)/Proceeds from short term borrowings	(912.43)	(1,227.10)	(98.47)
Dividend paid	-	-	(413.86)
(Repayment)/Proceeds of lease liability	(128.59)	(129.07)	(258.13)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>(1,393.23)</b>	<b>(1,345.93)</b>	<b>(2,183.81)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>(2,727.70)</b>	<b>685.28</b>	<b>3,986.34</b>
Cash and cash equivalents at the beginning of the year	4,163.96	177.62	177.62
Cash and cash equivalents at the end of the year	1,436.26	862.90	4,163.96
<b>Components of cash and cash equivalents</b>			
Cash on hand	16.10	22.80	8.24
Balances with banks			
- in Current Account	1,420.16	840.10	4,155.73
<b>Total cash and cash equivalents</b>	<b>1,436.26</b>	<b>862.90</b>	<b>4,163.96</b>



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			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	Chemicals and Trading	19,634.36	18,563.34	15,344.68	38,197.70	32,034.04	65,694.72
	Power Generation	1,826.61	1784.85	1641.19	3,611.46	3,026.33	6,765.20
	Unallocated	81.26	97.08	28.19	178.34	52.53	391.69
	Total	21,542.23	20,445.27	17,014.06	41,987.50	35,112.90	72,851.61
	Less: intersegment Revenue	(1,135.88)	(868.68)	(774.48)	(2,004.56)	(1,422.85)	(3,549.70)
	<b>Net Sales/Income from Operations</b>	<b>20,406.35</b>	<b>19,576.59</b>	<b>16,239.58</b>	<b>39,982.94</b>	<b>33,690.05</b>	<b>69,301.91</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>						
	Chemicals and Trading	1,916.23	1,847.16	1,147.81	3,763.39	2,261.01	4,579.88
	Power Generation	373.57	118.52	127.91	492.09	173.71	442.29
	Unallocated	81.26	97.08	28.19	178.34	52.53	391.69
	Total	2,371.06	2,062.76	1,303.91	4,433.82	2,487.25	5,413.86
	Less: Interest (Net)	(187.63)	(216.25)	(206.80)	(403.88)	(428.83)	(868.96)
	<b>Total Profit Before Tax</b>	<b>2,183.44</b>	<b>1,846.51</b>	<b>1,097.11</b>	<b>4,029.95</b>	<b>2,058.42</b>	<b>4,544.90</b>
3	<b>Segment Assets</b>						
	Chemicals and Trading	35,720.70	36,498.23	34,679.78	35,720.70	34,679.78	37,772.32
	Power Generation	4,562.01	4713.85	5570.81	4,562.01	5,570.81	4,868.29
	Others	3,955.30	3542.45	4030.84	3,955.30	4,030.84	1,843.59
	Total	44,238.00	44,754.53	44,281.43	44,238.00	44,281.43	44,484.20
4	<b>Segment Liabilities</b>						
	Chemicals and Trading	8,296.85	10,997.28	10,830.13	8,296.85	10,830.13	12,311.47
	Power Generation	176.27	603.26	782.26	176.27	782.26	550.20
	Others	-	460.12	1115.81	-	1,115.81	465.85
	Total	8,473.12	12,060.66	12,728.20	8,473.12	12,728.20	13,327.52

## Notes

- 1 The above Standalone Un audited Financial Results for the second quarter/ half year ending 30.09.2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13.11.2020. The Statutory Auditors have carried out Limited Review of the above financial results .
- 2 The Company has decided to opt for new tax regime under section 115BAA of Income Tax Act, 1961. The tax expenses for the quarter are provided accordingly.
- 3 The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
- 4 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 November, 2020

Place: Kurnool.



Chairman &amp; Managing Director

DIN: 00125087



## 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/ HALF YEAR ENDED 30TH SEP, 2020

(₹. In Lakhs except EPS)

Sl.No.	Particulars	Quartere Ended			Half Year Ended		Year Ended
		30.09.2020 (Un-Audited)	30.06.2020 (Un-Audited)	30.09.2019 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2019 (Un-Audited)	31.03.2020 (Audited)
I	Revenue from operations	20,325.09	19,479.51	16,211.39	39,804.60	33,637.52	68,910.22
II	Other income	81.26	97.08	28.19	178.34	52.53	391.69
III	<b>Total Revenue (I+II)</b>	<b>20,406.35</b>	<b>19,576.59</b>	<b>16,239.58</b>	<b>39,982.94</b>	<b>33,690.05</b>	<b>69,301.91</b>
IV	<b>Total Expenditure</b>						
	a)Cost of materials consumed	8,510.67	8,100.59	8,664.91	16,611.26	17,427.53	34,336.95
	b)Purchases of Stock-in-trade	5,014.70	2,711.18	1,581.57	7,725.88	3,716.10	9,931.63
	c)Change in inventories of finished goods, work-in progress and stock in trade	(512.71)	1,437.61	(794.98)	924.90	(826.80)	(610.37)
	d)Employee benefits expenses	515.91	519.21	521.27	1,035.12	1,037.28	2,252.72
	e)Finance cost	187.63	216.25	206.80	403.88	428.83	868.96
	f)Depreciation/Amortisation expenses	1,260.93	1,260.88	1,256.84	2,521.81	2,513.68	5,027.37
	g)Other expenses	3,246.13	3,484.70	3,706.06	6,730.83	7,335.01	12,950.23
	<b>Total (a to g)</b>	<b>18,223.25</b>	<b>17,730.42</b>	<b>15,142.47</b>	<b>35,953.67</b>	<b>31,631.63</b>	<b>64,757.49</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>2,183.10</b>	<b>1,846.17</b>	<b>1,097.11</b>	<b>4,029.27</b>	<b>2,058.42</b>	<b>4,544.42</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>2,183.10</b>	<b>1,846.17</b>	<b>1,097.11</b>	<b>4,029.27</b>	<b>2,058.42</b>	<b>4,544.42</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	808.06	735.46	586.65	1,543.52	1,057.09	2,011.86
	Deferred Tax	(241.95)	(248.11)	(301.77)	(490.06)	(602.20)	(1,258.16)
	<b>Sub Total VIII</b>	<b>566.11</b>	<b>487.35</b>	<b>284.88</b>	<b>1,053.46</b>	<b>454.89</b>	<b>753.70</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,616.99</b>	<b>1,358.82</b>	<b>812.23</b>	<b>2,975.81</b>	<b>1,603.53</b>	<b>3,790.72</b>
X	<b>Other comprehensive income</b>						
	Net gain /(losses) on FVTOCI financial instruments	551.71	1,628.79	(1,382.08)	2,180.50	(3,810.66)	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	23.87
	Tax on above items	(138.86)	(409.93)	482.96	(548.79)	1,331.60	1,563.73
	<b>Sub Total (X)</b>	<b>412.85</b>	<b>1,218.86</b>	<b>(899.12)</b>	<b>1,631.71</b>	<b>(2,479.06)</b>	<b>(4,649.45)</b>
XI	<b>Total Comprehensive income (IX+X)</b>	<b>2,029.83</b>	<b>2,577.68</b>	<b>(86.89)</b>	<b>4,607.51</b>	<b>(875.53)</b>	<b>(858.73)</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>29,439.72</b>
XIV	<b>Earnings per Equity share</b>				<b>Not Annualized</b>		<b>Annualized</b>
	(a) Basic (Rs.)	9.42	7.92	4.73	17.34	9.34	22.08
	(b) Diluted (Rs.)	9.42	7.92	4.73	17.34	9.34	22.08



For Sree Rayalaseema Hi-Strength Hypo Ltd.

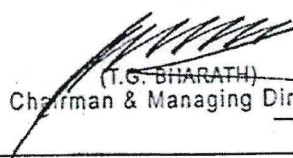
(T.G. BHARATH)  
Chairman & Managing Director

## Consolidated Balance sheet as at 30th September, 2020

(All amounts in Lakhs, except otherwise stated)

Particulars	As at 30th Sep, 2020	As at 31st March, 2020
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	10,325.95	12,730.72
(b) Right-to-use assets on lease	949.70	1,042.84
(c) Capital work-in-progress	305.49	305.49
(d) Investment properties	2,375.00	2,375.00
(e) Financial assets		
i) Investments	3,954.30	1,842.59
ii) Other financial assets	448.17	416.06
(f) Other non-current assets	1,038.75	1,009.32
<b>Total Non-current assets</b>	<b>19,397.36</b>	<b>19,722.02</b>
<b>Current assets</b>		
(a) Inventories	2,639.09	3,670.83
(b) Financial assets		
i) Trade receivables	7,093.74	8,203.01
ii) Cash and cash equivalents	1,436.26	4,165.06
iii) Bank balances other than Cash and cash equivalents	9,951.18	4,477.54
iv) Loans	67.00	83.31
v) Other financial assets	363.58	294.93
(c) Current Tax Assets (Net)	24.21	-
(d) Other current assets	3,265.71	3,867.60
<b>Total Current assets</b>	<b>24,840.75</b>	<b>24,762.28</b>
<b>TOTAL ASSETS</b>	<b>44,238.10</b>	<b>44,484.30</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	34,047.24	29,439.72
<b>Total Equity</b>	<b>35,763.73</b>	<b>31,156.20</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	101.74	94.38
ii) Others	127.99	127.99
iii) Lease Liability	843.29	928.05
(b) Deferred tax liabilities (Net)	0.00	465.85
(c) Deferred Government grants	98.95	101.95
(d) Provisions	98.08	98.08
<b>Total Non-current liabilities</b>	<b>1,270.06</b>	<b>1,816.30</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	2,948.20	3,860.63
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	168.74	143.31
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	1,452.00	2,355.91
iii) Other financial liabilities	920.14	1,496.76
iv) Lease Liability	257.66	257.18
(b) Other current liabilities	146.39	1,874.76
(c) Provisions	142.25	95.49
(d) Current tax liability (Net)	1,168.95	1,427.76
<b>Total Current liabilities</b>	<b>7,204.32</b>	<b>11,511.80</b>
<b>TOTAL LIABILITIES</b>	<b>8,474.37</b>	<b>13,328.10</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>44,238.10</b>	<b>44,484.30</b>



  
 (T.G. BHARATH)  
 Chairman & Managing Director

## Consolidated Cash flow statement for the period ended 30th September, 2020

(All amounts in Lakhs, except otherwise stated)

Particulars	Half Year ended		Year ended
	As at 30th Sep, 2020	As at 30th Sep, 2019	As at 31st March, 2020
<b>Cash flow from operating activities</b>			
Profit before tax	4,029.27	2,058.41	4,544.42
<b>Profit before exceptional items and tax</b>	4,029.27	2,058.41	4,544.42
<i>Adjustments to reconcile profit before tax to net cash flows:</i>			
Depreciation and amortisation expenses	2,521.81	2,513.68	5,027.37
Interest received	(59.74)	(14.41)	(182.19)
Allowance for expected credit loss on trade receivables	-	-	-
Interest paid	403.88	428.83	1,016.48
Interest expense due to amortisation of processing fees	0.97	0.74	0.74
Interest income & expenses due to amortisation of rent deposits	(26.36)	3.86	(8.62)
Income due to government grant recognised	(3.00)	(3.00)	(6.00)
<b>Operating profit before working capital changes</b>	6,866.83	4,988.12	10,392.20
<b>Working capital adjustments:</b>			
(Decrease)/Increase in trade payables	(878.48)	(1,432.67)	(1,683.22)
(Decrease)/Increase in non-current financial liabilities	0.00	(5.00)	(2.75)
(Decrease)/Increase in current financial liabilities	(576.62)	(1,026.42)	(350.02)
(Decrease)/Increase in other current liabilities	(1,728.37)	(1,089.30)	669.70
(Decrease)/Increase in short term provisions	46.76	36.58	4.37
(Decrease)/Increase in long term provisions	-	-	28.72
(Increase)/Decrease in non-current financial asset	1.00	(5.00)	(10.55)
(Increase)/Decrease in other non-current assets	(37.16)	385.66	176.60
(Increase)/Decrease in trade receivables	1,109.28	2,436.51	586.56
(Increase)/Decrease in inventories	1,031.75	(217.37)	34.00
(Increase)/Decrease in other current assets	601.89	1,160.66	1,386.06
(Increase)/Decrease in financial assets	(52.33)	(28.70)	(194.70)
<b>Cash generated from operating activities</b>	6,384.54	5,203.07	11,036.98
Direct taxes paid (net)	(1,802.32)	(452.76)	(1,105.64)
<b>Net cash flow from operating activities (A)</b>	4,582.22	4,750.31	9,931.34
<b>Cash flows from investing activities</b>			
Purchase of fixed assets, including CWIP	(23.90)	(364.50)	(805.83)
Investment in Associate	(480.00)	-	(1.00)
Interest received	59.74	14.41	182.19
Redemption/(Investment) of margin money deposit	4,324.37	(2,487.66)	(3,102.06)
Earmarked for dividend	(9,796.92)	118.66	(34.50)
<b>Net cash flow from/ (used in) investing activities (B)</b>	(5,916.70)	(2,719.10)	(3,761.19)
<b>Cash flows from financing activities</b>			
Proceeds from equity	-	-	-
Interest paid	(359.57)	(377.21)	(913.23)
(Repayment)/Proceeds of long term borrowings	7.36	387.45	(500.11)
(Repayment)/Proceeds from short term borrowings	(912.43)	(1,227.10)	(98.47)
Dividend paid	-	-	(413.86)
(Repayment)/Proceeds of lease liability	(128.59)	(129.07)	(258.13)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	(1,393.23)	(1,345.93)	(2,183.81)
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	(2,727.70)	685.28	3,986.34
Cash and cash equivalents at the beginning of the year	4,163.96	177.62	177.62
Cash and cash equivalents at the end of the year	1,436.26	862.90	4,163.96
<b>For Sree Royalaseema Hi-Strength Hypo Ltd.</b>			
<b>Components of cash and cash equivalents</b>			
Cash on hand	16.10	22.80	8.24
Balances with banks			
- in Current Account	1,420.16	840.10	4,155.73
<b>Total cash and cash equivalents</b>	1,436.26	862.90	4,163.96



(T.S. DHARATH)  
Chairman & Managing Director

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

(₹. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Segment Revenue						
	Chemicals and Trading	19,634.36	18,563.35	15,344.68	38,197.70	32,034.04	65,694.72
	Power Generation	1,826.61	1,784.85	1,641.19	3,611.46	3,026.33	6,765.20
	Unallocated	81.26	97.08	28.19	178.34	52.53	391.69
	Total	21,542.23	20,445.28	17,014.06	41,987.50	35,112.90	72,851.61
	Less: intersegment Revenue	(1,135.88)	(868.68)	(774.48)	(2,004.56)	(1,422.85)	(3,549.70)
	Net Sales/Income from Operations	20,406.35	19,576.59	16,239.58	39,982.94	33,690.05	69,301.91
2	Segment Results (Profit before Tax & Finance Cost)						
	Chemicals and Trading	1,915.89	1,846.82	1,147.81	3,762.71	2,261.01	4,579.40
	Power Generation	373.57	118.52	127.91	492.09	173.71	442.29
	Unallocated	81.26	97.08	28.19	178.34	52.53	391.69
	Total	2,370.72	2,062.42	1,303.91	4,433.14	2,487.25	5,413.38
	Less: Interest (Net)	(187.63)	(216.25)	206.80	(403.88)	(428.83)	(868.96)
	Total Profit Before Tax	2,183.10	1,846.17	1,097.11	4,029.27	2,058.42	4,544.42
3	Segment Assets						
	Chemicals and Trading	35,720.80	36,498.24	34,679.78	35,720.80	34,679.78	37,772.42
	Power Generation	4,562.01	4,713.85	5,570.81	4,562.01	5,570.81	4,868.29
	Others	3,955.30	3,542.45	4,030.84	3,955.30	4,030.84	1,843.59
	Total	44,238.10	44,754.54	44,281.43	44,238.10	44,281.43	44,484.30
4	Segment Liabilities						
	Chemicals and Trading	8,296.85	10,997.28	10,830.13	8,296.85	10,830.13	12,311.47
	Power Generation	176.27	603.26	782.26	176.27	782.26	550.20
	Others	-	460.12	1,115.81	-	1,115.81	465.85
	Total	8,473.12	12,060.66	12,728.20	8,473.12	12,728.20	13,327.52

## Notes

- The above Consolidated Un audited Financial Results for the second quarter / half year ending 30.09.2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13.11.2020. The Statutory Auditors have carried out Limited Review of the above financial results.
- The consolidated Financial results includes financials of one Wholly Owned Subsidiary Company. During the quarter the company acquired more than 20% of share holding in M/s M V Salts & Chemicals Private Limited but not considered for consolidation as company has no significant influence and holding is expected to be reduced below 20% in near future.
- The Company has decided to opt for new tax regime under section 115BAA of Income Tax Act, 1961. The tax expenses for the quarter are provided accordingly.
- 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 November, 2020

Place: Kurnool.



*[Signature]*  
 Chairman & Managing Director

DIN: 00125087

## Sree Rayalaseema Hi-Strength Hypo Limited

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

Website: www.tgvgroup.com email : companysecretary@srhhl.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER, 2020

(₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2020 (Un-Audited)	30.09.2020 (Un-Audited)	31.12.2019 (Un-Audited)	31.12.2020 (Un-Audited)	31.12.2019 (Un-Audited)	31.03.2020 (Audited)
I	Revenue from operations	20,687.00	20325.09	17302.37	60,491.60	50,939.89	68,910.22
II	Other income	58.33	81.26	112.96	236.66	165.49	391.69
III	<b>Total Revenue (I+II)</b>	<b>20,745.33</b>	<b>20,406.35</b>	<b>17,415.33</b>	<b>60,728.27</b>	<b>51,105.38</b>	<b>69,301.91</b>
IV	<b>Total Expenditure</b>						
	a) Cost of materials consumed	7,184.30	8510.67	7956.04	23,795.56	25,383.57	34,336.95
	b) Purchases of Stock-in-trade	7,809.99	5014.70	2137.40	15,535.87	5,853.50	9,931.63
	c) Change in inventories of finished goods, work-in progress and stock in trade	(736.37)	(512.71)	729.54	188.53	(97.26)	(610.37)
	d) Employee benefits expenses	543.45	515.91	502.68	1,578.57	1,539.96	2,252.72
	e) Finance cost	104.21	187.63	190.68	508.09	619.51	868.96
	f) Depreciation/Amortisation	1260.93	1260.93	1256.85	3782.74	3770.53	5,027.37
	g) Other expenses	2,260.85	3245.79	3129.06	8,990.99	10,464.07	12,949.75
	<b>Total (a to g)</b>	<b>18,427.37</b>	<b>18,222.92</b>	<b>15,902.25</b>	<b>54,380.36</b>	<b>47,533.88</b>	<b>64,757.01</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>2,317.96</b>	<b>2,183.43</b>	<b>1,513.08</b>	<b>6,347.91</b>	<b>3,571.50</b>	<b>4,544.90</b>
VI	Exceptional items				-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>2,317.96</b>	<b>2,183.43</b>	<b>1,513.08</b>	<b>6,347.91</b>	<b>3,571.50</b>	<b>4,544.90</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	836.55	808.06	539.87	2,380.07	1,596.96	2,011.86
	Deferred Tax	(242.05)	(241.95)	(77.89)	(732.11)	(680.09)	(1,258.16)
	<b>Sub Total VIII</b>	<b>594.50</b>	<b>566.11</b>	<b>461.98</b>	<b>1,647.96</b>	<b>916.87</b>	<b>753.70</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,723.47</b>	<b>1,617.32</b>	<b>1,051.10</b>	<b>4,699.95</b>	<b>2,654.63</b>	<b>3,791.20</b>
X	<b>Other comprehensive income</b>						
	Net gain/(losses) on FVTOCI financial instruments	1,446.14	551.71	85.36	3,626.63	(3,725.30)	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	-	0.00	0.00	0.00	0.00	23.87
	Tax on above items	(363.96)	(138.86)	(29.83)	(912.75)	1,301.77	1,563.73
	<b>Sub Total (X)</b>	<b>1,082.17</b>	<b>412.85</b>	<b>55.53</b>	<b>2,713.88</b>	<b>(2,423.53)</b>	<b>(4,649.45)</b>
XI	<b>Total Comprehensive income (IX+X)</b>	<b>2,805.64</b>	<b>2,030.17</b>	<b>1,106.63</b>	<b>7,413.83</b>	<b>231.10</b>	<b>(858.25)</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>29,440.20</b>
XIV	<b>Earnings per Equity share</b>				Not Annualized		Annualized
	(a) Basic (Rs.)	10.04	9.42	6.12	27.38	15.47	22.09
	(b) Diluted (Rs.)	10.04	9.42	6.12	27.38	15.47	22.09



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
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	Chemicals and Trading	19,869.11	19,634.36	16,413.24	58,066.81	48,447.28	65,694.72
	Power Generation	1,730.02	1,826.61	2,118.62	5,341.48	5,144.95	6,765.20
	Unallocated	58.33	81.26	112.96	236.66	165.49	391.69
	<b>Total</b>	<b>21,657.45</b>	<b>21,542.23</b>	<b>18,644.82</b>	<b>63,644.95</b>	<b>53,757.72</b>	<b>72,851.61</b>
	Less: intersegment Revenue	(912.12)	(1,135.88)	(1,229.49)	(2,916.68)	(2,652.34)	(3,549.70)
	<b>Net Sales/Income from Operations</b>	<b>20,745.33</b>	<b>20,406.35</b>	<b>17,415.33</b>	<b>60,728.27</b>	<b>51,105.38</b>	<b>69,301.91</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>						
	Chemicals and Trading	2,056.76	1,916.23	1,392.77	5,820.16	3,653.78	4,579.88
	Power Generation	307.08	373.57	198.03	799.17	371.74	442.29
	Unallocated	58.33	81.26	112.96	236.66	165.49	391.69
	<b>Total</b>	<b>2,422.17</b>	<b>2,371.06</b>	<b>1,703.76</b>	<b>6,855.99</b>	<b>4,191.01</b>	<b>5,413.86</b>
	Less: Interest (Net)	(104.21)	(187.63)	(190.68)	(508.09)	(619.51)	(868.96)
	<b>Total Profit Before Tax</b>	<b>2,317.96</b>	<b>2,183.43</b>	<b>1,513.08</b>	<b>6,347.91</b>	<b>3,571.50</b>	<b>4,544.90</b>
3	<b>Segment Assets</b>						
	Chemicals and Trading	40,722.90	35,720.69	35,088.31	40,722.90	35,088.31	37,772.32
	Power Generation	4,064.83	4,562.01	5,372.43	4,064.83	5,372.43	4,868.29
	Others	4,170.30	3,955.30	4,086.37	4,170.30	4,086.37	1,843.59
	<b>Total</b>	<b>48,958.02</b>	<b>44,238.00</b>	<b>44,547.11</b>	<b>48,958.02</b>	<b>44,547.11</b>	<b>44,484.20</b>
4	<b>Segment Liabilities</b>						
	Chemicals and Trading	10,212.42	8,296.85	10,181.00	10,212.42	10,181.00	12,311.47
	Power Generation	175.08	176.27	668.29	175.08	668.29	550.20
	Others	-	-	1,037.91	-	1,037.91	465.85
	<b>Total</b>	<b>10,387.50</b>	<b>8,473.12</b>	<b>11,887.20</b>	<b>10,387.50</b>	<b>11,887.20</b>	<b>13,327.52</b>

## Notes

- The above Standalone Un audited Financial Results for the third quarter/ Nine months ending 31.12.2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13.02.2021. The Statutory Auditors have carried out Limited Review of the above financial results.
- The Company has decided to opt for new tax regime under section 115BAA of Income Tax Act, 1961. The tax expenses for the quarter are provided accordingly.
- 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, 2021  
Place: Kurnool.

T G Bharath  
Chairman & Managing Director  
DIN:00125087

## Sree Rayalaseema Hi-Strength Hypo Limited

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

Website: www.tgvgroup.com email : companysecretary@srhhl.com

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER, 2020

(₹. In Lakhs except EPS)

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2020 (Un-Audited)	30.09.2020 (Un-Audited)	31.12.2019 (Un-Audited)	31.12.2020 (Un-Audited)	31.12.2019 (Un-Audited)	31.03.2020 (Audited)
I	Revenue from operations	20,687.00	20,325.09	17,302.37	60,491.60	50,939.89	68,910.22
II	Other income	58.32	81.26	112.96	236.66	165.49	391.69
III	<b>Total Revenue (I+II)</b>	<b>20,745.33</b>	<b>20,406.35</b>	<b>17,415.33</b>	<b>60,728.27</b>	<b>51,105.38</b>	<b>69,301.91</b>
IV	<b>Total Expenditure</b>						
	a) Cost of materials consumed	7,184.30	8,510.67	7,956.04	23,795.56	25,383.57	34,336.95
	b) Purchases of Stock-in-trade	7,809.99	5,014.70	2,137.40	15,535.87	5,853.50	9,931.63
	c) Change in inventories of finished goods, work-in progress and stock in trade	(736.37)	(512.71)	729.54	188.53	(97.26)	(610.37)
	d) Employee benefits expenses	543.45	515.91	502.68	1,578.57	1,539.96	2,252.72
	e) Finance cost	104.21	187.63	190.68	508.09	619.51	868.96
	f) Depreciation/Amortisation expenses	1,260.93	1,260.93	1,256.85	3,782.74	3,770.53	5,027.37
	g) Other expenses	2,261.10	3,246.13	3,129.06	8,991.93	10,464.07	12,950.23
	<b>Total (a to g)</b>	<b>18,427.62</b>	<b>18,223.26</b>	<b>15,902.25</b>	<b>54,381.30</b>	<b>47,533.88</b>	<b>64,757.49</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>2,317.71</b>	<b>2,183.09</b>	<b>1,513.08</b>	<b>6,346.97</b>	<b>3,571.50</b>	<b>4,544.42</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>2,317.71</b>	<b>2,183.09</b>	<b>1,513.08</b>	<b>6,346.97</b>	<b>3,571.50</b>	<b>4,544.42</b>
VIII	<b>Tax expenses</b>						
	Current Tax for the Period	836.55	808.06	539.87	2,380.07	1,596.96	2,011.86
	Deferred Tax	(242.05)	(241.95)	(77.89)	(732.11)	(680.09)	(1,258.16)
	<b>Sub Total VIII</b>	<b>594.50</b>	<b>566.11</b>	<b>461.98</b>	<b>1,647.96</b>	<b>916.87</b>	<b>753.70</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,723.21</b>	<b>1,616.98</b>	<b>1,051.10</b>	<b>4,699.01</b>	<b>2,654.63</b>	<b>3,790.72</b>
X	<b>Other comprehensive income</b>						
	Net gain/(losses) on FVOCI financial instruments	1,446.13	551.71	85.36	3,626.63	(3,725.30)	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	23.87
	Tax on above items	(363.96)	(138.86)	(29.83)	(912.75)	1,301.77	1,563.73
	<b>Sub Total (X)</b>	<b>1,082.17</b>	<b>412.85</b>	<b>55.53</b>	<b>2,713.88</b>	<b>(2,423.53)</b>	<b>(4,649.45)</b>
XI	<b>Total Comprehensive income (IX+X)</b>	<b>2,805.39</b>	<b>2,029.83</b>	<b>1,106.63</b>	<b>7,412.90</b>	<b>231.10</b>	<b>(858.73)</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>29,439.72</b>
XIV	<b>Earnings per Equity share</b>				<b>Not Annualized</b>		<b>Annualized</b>
	(a) Basic (Rs.)	10.04	9.42	6.12	27.38	15.47	22.08
	(b) Diluted (Rs.)	10.04	9.42	6.12	27.38	15.47	22.08



For Sree Rayalaseema Hi-Strength Hypo Ltd.

(I. G. BHARATH)  
Chairman & Managing Director

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

(₹. In Lakhs)

Sl.No.	Particulars	Quartere Ended			Nine Months Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	Chemicals and Trading	19,869.11	19,634.36	16,413.24	58,066.81	48,447.28	65,694.72
	Power Generation	1,730.02	1,826.61	2,118.62	5,341.48	5,144.95	6,765.20
	Unallocated	58.32	81.26	112.96	236.66	165.49	391.69
	<b>Total</b>	<b>21,657.45</b>	<b>21,542.23</b>	<b>18,644.82</b>	<b>63,644.95</b>	<b>53,757.72</b>	<b>72,851.61</b>
	Less: Intersegment Revenue	(912.12)	(1,135.88)	(1,229.49)	(2,916.68)	(2,652.34)	(3,549.70)
	<b>Net Sales/Income from Operations</b>	<b>20,745.33</b>	<b>20,406.35</b>	<b>17,415.33</b>	<b>60,728.27</b>	<b>51,105.38</b>	<b>69,301.91</b>
2	<b>Segment Results</b> <b>(Profit before Tax &amp; Finance Cost)</b>						
	Chemicals and Trading	2,056.51	1,915.89	1,392.77	5,819.22	3,653.78	4,579.40
	Power Generation	307.08	373.57	198.03	799.17	371.74	442.29
	Unallocated	58.32	81.26	112.96	236.66	165.49	391.69
	<b>Total</b>	<b>2,421.92</b>	<b>2,370.72</b>	<b>1,703.76</b>	<b>6,855.06</b>	<b>4,191.01</b>	<b>5,413.38</b>
	Less: Interest (Net)	(104.21)	(187.63)	(190.68)	(508.09)	(619.51)	(868.96)
	<b>Total Profit Before Tax</b>	<b>2,317.71</b>	<b>2,183.09</b>	<b>1,513.08</b>	<b>6,346.97</b>	<b>3,571.50</b>	<b>4,544.42</b>
3	<b>Segment Assets</b>						
	Chemicals and Trading	40,726.90	35,720.80	35,088.31	40,726.90	35,088.31	37,772.32
	Power Generation	4,064.83	4,562.01	5,372.43	4,064.83	5,372.43	4,868.29
	Others	4,170.30	3,955.30	4,086.37	4,170.30	4,086.37	1,843.59
	<b>Total</b>	<b>48,962.02</b>	<b>44,238.11</b>	<b>44,547.11</b>	<b>48,962.02</b>	<b>44,547.11</b>	<b>44,484.20</b>
4	<b>Segment Liabilities</b>						
	Chemicals and Trading	10,212.42	8,296.85	10,181.00	10,212.42	10,181.00	12,311.47
	Power Generation	175.08	176.27	668.29	175.08	668.29	550.20
	Others	-	-	1,037.91	-	1,037.91	465.85
	<b>Total</b>	<b>10,387.50</b>	<b>8,473.12</b>	<b>11,887.20</b>	<b>10,387.50</b>	<b>11,887.20</b>	<b>13,327.52</b>

## Notes

- The above Consolidated Un audited Financial Results for the third quarter / Nine months ending 31.12.2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13.02.2021. The Statutory Auditors have carried out Limited Review of the above financial results .
- The Consolidated Financial results includes Financials of one Wholly Owned Subsidiary Company. The company also has an Associate namely M/s M.V. Salts & Chemicals Private limited by virtue of holding morethan 20% share holding. The Company has no significant Influenc and shareholding is expected to get reduced below 20%. Hence the Associate is not considered for consolidation as per Equity Method.
- The Company acquired control in Subsidiary Company with effect from 31.01.2020. Hence figures for quarter / Nine months ended 31.12.2019 are only for parent company as on that date.
- The Company has decided to opt for new tax regime under section 115BAA of Income Tax Act, 1961. The tax expenses for the quarter are provided accordingly.
- 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, 2021  
Place: Kurnool.



T G Dharath  
Chairman & Managing Director  
DIN: 00125087



**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 AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2021**

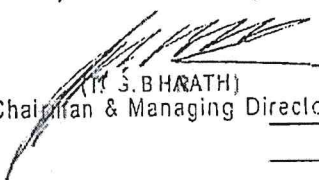
(₹. In Lakhs except EPS)

Sl.No.	Particulars	Quarter ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
I	Revenue from operations	30,590.92	20,687.00	17,970.33	91,082.52	68,910.22
II	Other income	426.55	58.32	226.20	663.21	391.69
III	<b>Total Revenue (I+II)</b>	<b>31,017.47</b>	<b>20,745.32</b>	<b>18,196.53</b>	<b>91,745.73</b>	<b>69,301.91</b>
IV	Total Expenditure					
	a)Cost of materials consumed	10,695.11	7,184.30	8,953.38	34,490.67	34,336.95
	b)Purchases of Stock-in-trade	13,049.73	7,809.99	4,078.13	28,585.60	9,931.63
	c)Change in inventories of finished goods, work-in progress and stock in trade	(69.92)	(736.37)	(513.11)	118.61	(610.37)
	d)Employee benefits expenses	789.88	543.45	712.76	2,368.45	2,252.72
	e)Finance cost	39.47	104.21	249.45	547.56	868.96
	f)Depreciation/Amortisation expenses	1,278.01	1,260.93	1,256.84	5,060.75	5,027.37
	g)Other expenses	3,495.45	2,260.85	2,485.68	12,487.38	12,949.75
	<b>Total (a to g)</b>	<b>29,277.74</b>	<b>18,427.36</b>	<b>17,223.13</b>	<b>83,659.03</b>	<b>64,757.01</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>1,739.73</b>	<b>2,317.96</b>	<b>973.40</b>	<b>8,086.70</b>	<b>4,544.90</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit before Tax (V+VI)</b>	<b>1,739.73</b>	<b>2,317.96</b>	<b>973.40</b>	<b>8,086.70</b>	<b>4,544.90</b>
VIII	Tax expenses					
	Current Tax for the Period	670.08	836.55	414.90	3,050.15	2,011.86
	Deferred Tax	(290.85)	(242.05)	(578.07)	(1,022.96)	(1,258.16)
	Earlier years Tax adjustments	-	-	-	-	-
	<b>Sub Total VIII</b>	<b>379.22</b>	<b>594.50</b>	<b>(163.17)</b>	<b>2,027.18</b>	<b>753.70</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,360.50</b>	<b>1,723.46</b>	<b>1,136.57</b>	<b>6,059.51</b>	<b>3,791.20</b>
X	Other comprehensive income					
	Net gain/(losses) on FVTOCI financial instruments	(965.25)	1,446.13	(2,511.75)	2,661.38	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	29.37	-	23.87	29.37	23.87
	Tax on above items	235.54	(363.96)	261.96	(677.21)	1,563.73
	<b>Sub Total (X)</b>	<b>(700.33)</b>	<b>1,082.17</b>	<b>(2,225.92)</b>	<b>2,013.55</b>	<b>(4,649.45)</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>660.17</b>	<b>2,805.63</b>	<b>(1,089.35)</b>	<b>8,073.06</b>	<b>(858.25)</b>
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	37,083.96	29,440.20
XIV	Earnings per Equity share					
			Not Annualized		Annualized	
	(a) Basic (Rs.)	7.93	10.04	6.62	35.30	22.09
	(b) Diluted (Rs.) For Sree Rayalaseema Hi-Strength Hypo Ltd.	7.93	10.04	6.62	35.30	22.09

  
**P.G. BHARATH**  
Chairman & Managing Director

**STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST March, 2021**  
(All amounts in Lakhs, except otherwise stated)

Particulars	As at 31st March, 2021	As at 31st March, 2020
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	10,161.44	12,730.72
(b) Right-to-use assets on lease	856.55	1,042.84
(c) Capital work-in-progress	44.49	305.49
(d) Investment properties	2,375.00	2,375.00
(e) Financial assets		
i) Investments	5,045.32	1,843.59
ii) Other financial assets	432.47	416.06
(f) Deferred tax Asset	549.71	0.00
(g) Other non-current assets	1,013.95	1,009.32
<b>Total Non-current assets</b>	<u>20,478.93</u>	<u>19,723.02</u>
<b>Current assets</b>		
(a) Inventories	3,970.65	3,670.83
(b) Financial assets		
i) Trade receivables	9,660.33	8,203.01
ii) Cash and cash equivalents	685.50	4,163.97
iii) Bank balances other than Cash and cash equivalents	13,167.75	4,477.53
iv) Loans	77.02	83.31
v) Other financial assets	287.86	294.93
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	3,564.15	3,867.60
<b>Total Current assets</b>	<u>31,413.25</u>	<u>24,761.18</u>
<b>TOTAL ASSETS</b>	<u>51,892.19</u>	<u>44,484.20</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	37,083.96	29,440.20
<b>Total Equity</b>	<u>38,800.44</u>	<u>31,156.68</u>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	51.10	94.38
ii) Others	177.99	127.99
iii) Lease Liability	845.16	928.05
(b) Deferred tax liabilities (Net)	0.00	465.86
(c) Deferred Government grants	95.95	101.95
(d) Provisions	84.27	98.08
<b>Total Non-current liabilities</b>	<u>1,254.48</u>	<u>1,816.31</u>
<b>Current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	6,065.17	3,860.63
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	261.93	143.31
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	941.50	2,355.91
iii) Other financial liabilities	1,661.90	1,496.76
iv) Lease Liability	171.48	257.18
(b) Other current liabilities	1,854.73	1,874.18
(c) Provisions	94.84	95.49
(d) Current tax liability (Net)	785.72	1,427.75
<b>Total Current liabilities</b>	<u>11,837.27</u>	<u>11,511.21</u>
<b>TOTAL LIABILITIES</b>	<u>13,091.75</u>	<u>13,327.52</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>51,892.19</u>	<u>44,484.20</u>

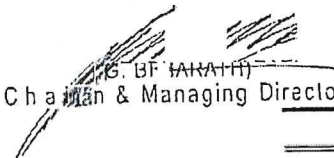
  
 (M. S. BHARATH)  
 Chairman & Managing Director

Standalone Cash flow statement for the period ended 31st March, 2021

(All amounts in Lakhs, except otherwise stated)

Particulars	Year ended 31 st March 2021	Year ended 31 st March 2020
<b>Cash flow from operating activities</b>		
Profit before tax	8,086.70	4,544.90
<b>Profit before exceptional items and tax</b>	<b>8,086.70</b>	<b>4,544.90</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	5,060.75	5,027.37
Interest received	(396.21)	(182.19)
Interest paid	547.56	1,016.48
Interest expense due to amortisation of processing fees	1.95	0.74
Interest income & expenses due to amortisation of rent deposits	(9.12)	(8.62)
Income due to government grant recognised	(6.00)	(6.00)
<b>Operating profit before working capital changes</b>	<b>13,285.62</b>	<b>10,392.68</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	(1,295.79)	(1,683.22)
(Decrease)/Increase in non-current financial liabilities	50.00	(2.75)
(Decrease)/Increase in current financial liabilities	165.09	(350.02)
(Decrease)/Increase in other current liabilities	(19.45)	669.22
(Decrease)/Increase in short term provisions	(0.64)	4.37
(Decrease)/Increase in long term provisions	15.57	28.72
(Increase)/Decrease in non-current financial asset	(9.24)	(10.55)
(Increase)/Decrease in other non-current assets	(4.63)	176.60
(Increase)/Decrease in trade receivables	(1,457.31)	586.56
(Increase)/Decrease in inventories	(299.82)	34.00
(Increase)/Decrease in other current assets	303.44	1,386.06
(Increase)/Decrease in financial assets	13.37	(194.70)
<b>Cash generated from operating activities</b>	<b>10,746.22</b>	<b>11,036.97</b>
Direct taxes paid (net)	(3,692.18)	(1,105.64)
<b>Net cash flow from operating activities (A)</b>	<b>7,054.03</b>	<b>9,931.33</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets, including CWIP	(2,044.18)	(805.83)
Purchase of investment	(1,210.16)	(1.00)
Interest received	396.21	182.19
Redemption/(Investment) of margin money deposit	(8,653.57)	(3,102.06)
Earmarked for dividend	(36.65)	(34.50)
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(11,548.35)</b>	<b>(3,761.20)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(458.94)	(913.22)
(Repayment)/Proceeds of long term borrowings	(43.28)	(500.11)
(Repayment)/Proceeds from short term borrowings	2,204.54	(98.46)
Dividend paid	(429.30)	(413.86)
(Repayment)/Proceeds of lease liability	(257.18)	(258.13)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>1,015.84</b>	<b>(2,183.78)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+ B + C)</b>	<b>(3,478.48)</b>	<b>3,986.35</b>
Cash and cash equivalents at the beginning of the year	4,163.97	177.62
<b>Cash and cash equivalents at the end of the year</b>	<b>685.50</b>	<b>4,163.97</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	4.07	8.24
Balances with banks		
- in Current Account	681.44	4,155.73
<b>Total cash and cash equivalents (Note 10)</b>	<b>685.50</b>	<b>4,163.97</b>

For Sree Rayalaseema Hi-Strength Hypo Ltd.


  
 B. B. KARANTH  
 Chairman & Managing Director

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

(₹. In Lakhs)

SL.No.	Particulars	Quarter ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Segment Revenue					
	Chemicals	16,085.71	12,552.90	13,332.27	57,449.40	55,987.46
	Trading	14,540.66	7,701.29	4,329.13	32,616.54	11,725.50
	Power Generation	1,550.93	1,730.02	1,620.25	6,892.41	6,765.20
	Unallocated	426.55	58.32	226.20	663.21	391.69
	Total	32,603.85	22,042.53	19,507.85	97,621.56	74,869.85
	Less: intersegment Revenue	(1,586.38)	(1,297.21)	(1,311.32)	(5,875.84)	(5,567.94)
	Net Sales/Income from Operations	31,017.47	20,745.32	18,196.53	91,745.73	69,301.91
2	Segment Results (Profit before Tax & Finance Cost)					
	Chemicals	1,158.83	1,816.53	843.13	6,209.31	4,399.26
	Trading	128.97	240.24	82.97	897.72	180.62
	Power Generation	64.85	307.08	70.55	864.02	442.29
	Unallocated	426.55	58.32	226.20	663.21	391.69
	Total	1,779.19	2,422.17	1,222.85	8,634.25	5,413.86
	Less: Interest (Net)	(39.47)	(104.21)	(249.45)	(547.56)	(868.96)
	Total Profit Before Tax	1,739.73	2,317.96	973.40	8,086.70	4,544.90
3	Segment Assets					
	Chemicals	42,078.09	38,277.56	35,885.36	42,078.09	35,885.36
	Trading	864.93	2,445.33	1,886.96	864.93	1,886.96
	Power Generation	3,903.85	4,064.83	4,868.29	3,903.85	4,868.29
	Others	5,045.32	4,170.30	1,843.59	5,045.32	1,843.59
	Total	51,892.19	48,958.02	44,484.20	51,892.19	44,484.20
4	Segment Liabilities					
	Chemicals	12,922.42	9,914.14	12,147.63	12,922.42	12,147.63
	Trading	153.42	298.28	163.84	153.42	163.84
	Power Generation	15.90	175.08	550.20	15.90	550.20
	Others	-	-	465.85	-	465.85
	Total	13,091.75	10,387.50	13,327.52	13,091.75	13,327.52

## Notes

- The above standalone Audited Financial Results for the fourth quarter / year ending March 31, 2021 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on June 30, 2021.
- The Board of Directors have recommended final dividend of Rs.3.00 per share of Rs. 10/- each (30% on paid up Equity share capital) for financial year ended March 31, 2021 subject to members approval in the ensuing Annual General Meeting.
- The figures for the quarter ended March 31, 2021 and March 31, 2020 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 and on behalf of the Board

T G Bharath  
Chairman & Managing Director  
DIN: 00125087

Date: 30th June, 2021  
Place: Kurnool.



**Sree Rayalaseema Hi-Strength Hypo Limited**  
 Regd. Office, Gondiparla, Kurmool-518 004 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, 2021**

(₹. In Lakhs except EPS)

Sl.No	Particulars	Quarter ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Un-Audited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
I	Revenue from operations	30,590.91	20,687.00	17,970.33	91,082.52	68,910.22
II	Other income	426.55	58.32	226.20	663.21	391.69
III	Total Revenue (I+II)	31,017.46	20,745.32	18,196.53	91,745.73	69,301.91
IV	Total Expenditure					
	a) Cost of materials consumed	10,695.11	7,184.30	8,953.38	34,490.67	34,336.95
	b) Purchases of Stock-in-trade	13,049.73	7,809.99	4,078.13	28,585.60	9,931.63
	c) Change in inventories of finished goods, work-in progress and stock in trade	(69.92)	(736.37)	(513.11)	118.61	(610.37)
	d) Employee benefits expenses	789.87	543.45	712.76	2,368.45	2,252.72
	e) Finance cost	39.47	104.21	249.45	547.56	868.96
	f) Depreciation/Amortisation expenses	1,278.01	1,260.93	1,256.84	5,060.75	5,027.37
	g) Other expenses	3,497.82	2,261.11	2,486.16	12,489.75	12,950.23
	Total (a to g)	29,280.10	18,427.62	17,223.61	83,661.40	64,757.49
V	Profit before exceptional items and tax (III-IV)	1,737.35	2,317.70	972.92	8,084.32	4,544.42
VI	Exceptional items	-	-	-	-	-
VII	Profit before Tax (V+VI)	1,737.35	2,317.70	972.92	8,084.32	4,544.42
VIII	Tax expenses					
	Current Tax for the Period	670.08	836.55	414.90	3,050.15	2,011.86
	Deferred Tax	(290.85)	(242.05)	(578.07)	(1,022.96)	(1,258.16)
	Earlier years Tax adjustments	-	-	-	-	-
	Sub Total VIII	379.22	594.50	(163.17)	2,027.18	753.70
IX	Profit for the period (VII-VIII)	1,358.13	1,723.20	1,136.09	6,057.14	3,790.72
X	Other comprehensive income					
	Net gain/(losses) on FVTOCI financial instruments	(965.25)	1,446.13	(2,511.75)	2,661.38	(6,237.05)
	Re-measurement gains/(losses) on defined benefit plans	29.37	-	23.87	29.37	23.87
	Tax on above items	235.53	(363.96)	261.96	(677.21)	1,563.73
	Sub Total (X)	(700.34)	1,082.17	(2,225.92)	2,013.55	(4,649.45)
XI	Total Comprehensive income for the period (IX+X)	657.79	2,805.37	(1,089.83)	8,070.69	(858.73)
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity For Sree Rayalaseema Hi-Strength Hypo Ltd.	-	-	-	37,081.11	29,439.72
XIV	Earnings per Equity share					
	(a) Basic (Rs.)	7.91	10.04	6.62	35.29	22.08
	(b) Diluted (Rs.)	7.91	10.04	6.62	35.29	22.08

(T.G. BHARATHI)  
 Chairman & Managing Director

**CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST March, 2021**

(All amounts in Lakhs, except otherwise stated)

Particulars	As at 31st March, 2021	As at 31st March, 2020
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	10,161.44	12,730.72
(b) Right-to-use assets on lease	856.55	1,042.84
(c) Capital work-in-progress	44.49	305.49
(d) Investment properties	2,375.00	2,375.00
(e) Financial assets		
i) Investments	5,034.32	1,842.59
ii) Other financial assets	432.47	416.05
(f) Deferred tax Asset	549.71	0.00
(f) Other non-current assets	1,016.36	1,009.33
<b>Total Non-current assets</b>	<u>20,470.34</u>	<u>19,722.02</u>
<b>Current assets</b>		
(a) Inventories	3,970.65	3,670.83
(b) Financial assets		
i) Trade receivables	9,660.33	8,203.01
ii) Cash and cash equivalents	698.99	4,165.06
iii) Bank balances other than Cash and cash equivalents	13,167.75	4,477.54
iv) Loans	77.02	83.31
v) Other financial assets	287.86	294.93
(c) Current Tax Assets (Net)	0.00	-
(d) Other current assets	3,564.15	3,867.60
<b>Total Current assets</b>	<u>31,426.74</u>	<u>24,762.28</u>
<b>TOTAL ASSETS</b>	<u>51,897.08</u>	<u>44,484.30</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	37,081.11	29,439.72
<b>Total Equity</b>	<u>38,797.59</u>	<u>31,156.20</u>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	51.10	94.38
ii) Others	177.99	127.99
iii) Lease Liability	845.16	928.05
(b) Deferred tax liabilities (Net)	0.00	465.85
(c) Deferred Government grants	95.95	101.95
(d) Provisions	84.27	98.08
<b>Total Non-current liabilities</b>	<u>1,254.48</u>	<u>1,816.30</u>
<b>Current liabilities</b>		
(a) Financial liabilities		
i) Borrowings	6,065.17	3,860.63
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	261.93	143.32
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	947.62	2,355.91
iii) Other financial liabilities For Sree Rayalaseema Hi-Strength Hypo Ltd.	1,661.90	1,496.76
iv) Lease Liability	171.48	257.18
(b) Other current liabilities	1,856.35	1,874.76
(c) Provisions	94.84	95.49
(d) Current tax liability (Net)	785.72	1,427.75
<b>Total Current liabilities</b>	<u>11,845.02</u>	<u>11,511.80</u>
<b>TOTAL LIABILITIES</b>	<u>13,099.49</u>	<u>13,328.10</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>51,897.08</u>	<u>44,484.30</u>

(T.G. BHARATH)  
Chairman & Managing Director

**Consolidated Cash flow statement for the period ended 31st March, 2021**

(All amounts in Lakhs, except otherwise stated)

Particulars	For the period ended March 31,2021	For the year ended March 31,2020
<b>Cash flow from operating activities</b>		
Profit before tax	8,084.32	4,544.42
Profit before exceptional items and tax	8,084.32	4,544.42
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	5,060.75	5,027.37
Interest received	(396.21)	(182.19)
Interest paid	547.56	1,016.48
Interest expense due to amortisation of processing fees	1.95	0.74
Interest income & expenses due to amortisation of rent deposits	(9.12)	(8.62)
Income due to government grant recognised	(6.00)	(6.00)
<b>Operating profit before working capital changes</b>	<b>13,283.25</b>	<b>10,392.20</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	(1,295.79)	(1,683.22)
(Decrease)/Increase in non-current financial liabilities	50.00	(2.75)
(Decrease)/Increase in current financial liabilities	165.09	(350.02)
(Decrease)/Increase in other current liabilities	(12.28)	669.80
(Decrease)/Increase in short term provisions	(0.64)	4.37
(Decrease)/Increase in long term provisions	15.57	28.72
(Increase)/Decrease in non-current financial asset	(9.24)	(10.55)
(Increase)/Decrease in other non-current assets	(7.04)	176.61
(Increase)/Decrease in trade receivables	(1,457.31)	586.56
(Increase)/Decrease in inventories	(299.82)	34.00
(Increase)/Decrease in other current assets	303.44	1,386.06
(Increase)/Decrease in financial assets	13.37	(194.70)
<b>Cash generated from operating activities</b>	<b>10,748.60</b>	<b>11,037.08</b>
Direct taxes paid (net)	(3,692.18)	(1,105.64)
<b>Net cash flow from operating activities (A)</b>	<b>7,056.42</b>	<b>9,931.44</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets, including CWIP	(2,044.18)	(805.84)
Purchase of investment	(1,200.16)	-
Interest received	396.21	182.19
Redemption/(Investment) of margin money deposit	(8,653.57)	(3,255.22)
Earmarked for dividend	(36.65)	118.67
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(11,538.35)</b>	<b>(3,760.20)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(458.94)	(913.23)
(Repayment)/Proceeds of long term borrowings	(43.28)	(500.11)
(Repayment)/Proceeds from short term borrowings	2,204.54	(98.46)
Dividend paid	(429.29)	(413.86)
(Repayment)/Proceeds of lease liability	(257.18)	(258.13)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>1,015.85</b>	<b>(2,183.79)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>(3,466.08)</b>	<b>3,987.45</b>
Cash and cash equivalents at the beginning of the year	4,165.07	177.62
Cash and cash equivalents at the end of the year	<b>698.99</b>	<b>4,165.07</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	4.07	8.24
Balances with banks		
- in Current Account	694.93	4,156.83
<b>Total cash and cash equivalents</b>	<b>698.99</b>	<b>4,165.07</b>

For Sree Rayalaseema Hi-Strength Hypo Ltd.

*(Signature)*  
M. G. BHARATHI  
Chairman & Managing Director

Segment wise revenue, results and Assets & Liabilities

(₹. In Lakhs)


Sl. No	Particulars	Quarter ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	Chemicals	16,085.70	12,552.90	13,332.27	57,449.40	55,987.46
	Trading	14,540.66	7,701.29	4,329.13	32,616.54	11,725.50
	Power Generation	1,550.93	1,730.02	1,620.25	6,892.41	6,765.20
	Unallocated	426.55	58.32	226.20	663.21	391.69
	Total	32,603.84	22,042.53	19,507.85	97,621.56	74,869.85
	Less: intersegment Revenue	(1,586.38)	(1,297.21)	(1,311.32)	(5,875.84)	(5,567.94)
	Net Sales/Income from Operations	31,017.46	20,745.32	18,196.53	91,745.73	69,301.91
2	Segment Results (Profit before Tax & Finance Cost)					
	Chemicals	1,150.76	1,816.27	842.65	6,628.67	4,398.78
	Trading	128.97	240.24	82.97	897.72	180.62
	Power Generation	70.55	307.08	70.55	442.29	442.29
	Unallocated	426.55	58.32	226.20	663.21	391.69
	Total	1,776.82	2,421.91	1,222.37	8,631.88	5,413.38
	Less: Interest (Net)	(39.47)	(104.21)	(249.45)	(547.56)	(868.96)
	Total Profit Before Tax	1,737.35	2,317.70	972.92	8,084.32	4,544.42
3	Segment Assets					
	Chemicals and Trading	41,978.58	40,726.89	37,772.32	41,978.58	37,772.32
	Power Generation	4,868.29	4,064.83	4,868.29	4,868.29	4,868.29
	Others	5,045.32	4,170.30	1,843.59	5,045.32	1,843.59
	Total	51,892.19	48,962.02	44,484.20	51,892.19	44,484.20
4	Segment Liabilities					
	Chemicals and Trading	12,541.55	10,212.42	12,311.47	12,541.55	12,311.47
	Power Generation	550.20	175.08	550.20	550.20	550.20
	Others	-	-	465.85	-	465.85
	Total	13,091.75	10,387.50	13,327.52	13,091.75	13,327.52

Notes

- The above consolidated Audited Financial Results for the fourth quarter/ year ending March 31,2021 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on June 30,2021.
- The Board of Directors have recommended final dividend of Rs.3.00 per share of Rs. 10/- each (30% on paid up Equity share capital) for financial year ended March 31,2021 subject to members approval in the ensuing Annual General Meeting.
- The figures for the quarter ended March 31,2021 and March 31, 2020 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 and on behalf of the Board

Date: 30th June,2021

 T G Bhargava  
Chairman & Managing Director

