

**TGV SRAAC LIMITED**

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)

Registered Office - Gondiparla, Kurnool - 518 004 (A.P)

CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(₹ in lakhs)

Particulars	Quarter ended			Year ended
	30-06-2023	31-03-2023	30-06-2022	31-03-2023
	Un-Audited	Audited	Un-Audited	Audited
Total Income from Operations	42,010	53,189	59,699	2,33,244
Net Profit for the period, including discontinued operations (before taxes, Exceptional and /or Extraordinary items)	2,719	4,144	15,249	44,155
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	2,719	4,144	15,249	44,155
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,975	3,164	14,774	36,162
Total Comprehensive Income for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	2,449	(2,770)	14,716	30,307
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709
Earnings per Equity share(for continuing operations)				
(a) Basic (Rs.)	1.85	2.97	13.80	33.81
(b) Diluted (Rs.)	1.85	2.97	13.80	33.81
Earnings per Equity share(for Discontinuing operations)				
(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.04)
(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.04)
Earnings per Equity share(for Continuing and Discontinuing operations)				
(a) Basic (Rs.)	1.84	2.96	13.79	33.77
(b) Diluted (Rs.)	1.84	2.96	13.79	33.77

NOTE:

1)The above is an extract of the detailed format of unaudited financial results for the 1st Quarter ended 30th June,2023 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly audited financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com

2)The above un-audited financial results for the 1st Quarter ended 30th June, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 14th August, 2023.

3)The statutory auditors have carried out Limited Review of the above financial results for the 1st Quarter ended 30th June,2023.

4) The decrease in the profitability for the first quarter ended 30th June, 2023, when compared to the corresponding period is mainly due to decrease in the selling prices of Chlor Alkali & Chemical Segment.

5) The figures of last quarter ended on 31.03.2023 are balancing figures between audited figures in respect of full financial year upto 31st March, 2023 and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2022.

6)The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.



By Order of the Board
For TGV SRAAC LIMITED.,

(K. KARUNAKAR RAQ)

EXECUTIVE DIRECTOR & CEO

(DIN : 02031367)

Place: Hyderabad

Date : 14.08.2023

**TGV SRAAC LIMITED**

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)

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CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from operations	41,539	52,884	59,607	2,32,573
II	Other income	471	305	92	671
III	Total Income (I+II)	42,010	53,189	59,699	2,33,244
IV	EXPENSES				
	a) Cost of materials consumed	13,359	14,769	15,022	61,562
	b) Purchases of Stock-in-trade	3	23	-	23
	c) Changes in inventories of finished goods, work-in progress and stock in trade	(576)	353	(531)	(206)
	d) Employee benefits expense	1,843	1,660	1,745	6,837
	e) Finance Costs	504	892	718	2,761
	f) Depreciation and Amortisation expense	2,009	1,908	1,778	7,363
	g) Power and Fuel	15,788	21,053	18,295	77,136
	h) Other expenses	6,352	8,368	7,415	33,554
	Total expenses (a to h)	39,282	49,026	44,442	1,89,030
V	Profit before exceptional items and tax (III-IV)	2,728	4,163	15,257	44,214
VI	Exceptional items	-	-	-	-
VII	Profit before Tax (V-VI)	2,728	4,163	15,257	44,214
VIII	Tax expense				
	- Current Tax for the year	652	700	3,902	10,609
	- Deferred Tax	94	285	(3,425)	(2,748)
	- Earlier years Income Tax	-	-	-	147
IX	Profit for the period from Continuing operations (VII-VIII)	1,982	3,178	14,780	36,206
X	Profit(Loss) from Discontinued operations	(9)	(19)	(8)	(59)
XI	Tax expense of Discontinued operations	(2)	(5)	(2)	(15)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(7)	(14)	(6)	(44)
XIII	Profit for the period (IX+XII)	1,975	3,164	14,774	36,162
XIV	Other Comprehensive Income (Net of Tax)	474	(5,934)	(58)	(5,855)
XV	Total Comprehensive Income for the period (XIII+XIV)	2,449	(2,770)	14,716	30,307
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709
XVII	Other Equity				93,945
XVIII	Earnings per Equity share(for continuing operations)				
	(a) Basic (Rs.)	1.85	2.97	13.80	33.81
	(b) Diluted (Rs.)	1.85	2.97	13.80	33.81
XIX	Earnings per Equity share(for Discontinuing operations)				
	(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.04)
	(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.04)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)				
	(a) Basic (Rs.)	1.84	2.96	13.79	33.77
	(b) Diluted (Rs.)	1.84	2.96	13.79	33.77



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI
(LODR), Regulations, 2015 for the Quarter ended 30.06.2023**

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		Un-Audited	Audited	Un-Audited	Audited
1	Segment Revenue				
	a) Chemicals	40,773	50,392	58,870	2,24,533
	b) Oils & Fats	1,488	2,862	1,613	11,094
	TOTAL	42,261	53,254	60,483	2,35,627
	Less: Inter segment revenue	722	370	876	3,054
	Revenue from Operations	41,539	52,884	59,607	2,32,573
2	Segment Results				
	Profit/(Loss) before tax and interest:				
	a) Chemicals	3,131	4,773	16,043	46,236
	b) Oils & Fats	(33)	125	(156)	303
	TOTAL	3,098	4,898	15,887	46,539
	Less: I) a)Interest Expenses	504	892	718	2,761
	b)Interest Income	(134)	(157)	(88)	(436)
	II) Other un-allocable				
	Expenditure net off Income				
	Total Profit before Tax from Continuing operations	2,728	4,163	15,257	44,214
	Less: Loss from Power Plant (discontinuing operations)	(9)	(19)	(8)	(59)
	Total Profit before Tax including loss from Continuing & discontinuing operations	2,719	4,144	15,249	44,155
3	Segment Assets				
	a) Chemicals	1,58,470	1,54,064	1,52,675	1,54,064
	b) Oils & Fats	3,286	3,485	5,775	3,485
	c) Other-un allocable Assets	6,950	9,933	8,699	9,933
	d) Power Plant (Discontinuing operations)	832	835	860	835
	TOTAL	1,69,538	1,68,317	1,68,009	1,68,317
4	Segment Liabilities				
	a) Chemicals	57,997	59,181	71,031	59,181
	b) Oils & Fats	115	308	1,845	308
	c) Other –un allocable Liabilities	4,535	4,170	6,066	4,170
	d) Power Plant (Discontinuing operations)		-	-	-
	TOTAL	62,647	63,659	78,942	63,659


NOTE:

- 1) The above un-audited financial results for the 1st Quarter ended 30th June, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 14th August, 2023.
- 2) The statutory auditors have carried out Limited Review of the above financial results for the 1st Quarter ended 30th June, 2023.
- 3) The decrease in the profitability for the first quarter ended 30th June, 2023, when compared to the corresponding period is mainly due to decrease in the selling prices of Chlor Alkali & Chemical Segment.
- 4) The figures of last quarter ended on 31.03.2023 are balancing figures between audited figures in respect of full financial year upto 31st March, 2023 and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2022.
- 5) The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Hyderabad
Date : 14.08.2023



**By Order of the Board
For TGV SRAAC LIMITED**


(K.KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
(DIN : 02031367)



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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2023

(₹. in Lakhs)

Particulars	Quarter ended			Half Yead Ended		Year ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Income from Operations	36,336	42,010	61,069	78,346	1,20,768	2,33,244
Net Profit for the period, including discontinued operations (before taxes, Exceptional and /or Extraordinary items)	415	2,719	12,735	3,134	27,984	44,155
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	2,539	2,719	12,735	5,258	27,984	44,155
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,860	1,975	9,461	3,835	24,235	36,162
Total Comprehensive Income for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	1,683	2,449	10,145	4,132	24,861	30,307
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
Earnings per Equity share(for continuing operations)						
(a) Basic (Rs.)	1.74	1.85	8.85	3.59	22.65	33.81
(b) Diluted (Rs.)	1.74	1.85	8.85	3.59	22.65	33.81
Earnings per Equity share(for Discontinuing operations)						
(a) Basic (Rs.)	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)
(b) Diluted (Rs.)	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)
Earnings per Equity share(for Continuing and Discontinuing operations)						
(a) Basic (Rs.)	1.74	1.84	8.84	3.58	22.63	33.77
(b) Diluted (Rs.)	1.74	1.84	8.84	3.58	22.63	33.77

NOTE:

1)The above is an extract of the detailed format of unaudited financial results for the Quarter/Half Year ended 30th September,2023 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly unaudited financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com

2)The above un-audited financial results for the Quarter/Half Year ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 11th November, 2023.

3)The statutory auditors have carried out Limited Review of the above financial results for the Quarter/Half Year ended 30th September,2023.

4)The decrease in the profitability for the 2nd Quarter and half year ended 30.09.2023, when compared to the corresponding period is mainly due to decrease in the selling prices of Chlor Alkali & Chemical Segment.

5) Exceptional items for the 2nd quarter/half year ended 30.09.2023 includes reversal of provision made in earlier years of Rs.2124 lakhs towards power charges billed by APSDCL for surplus power supplied by APGPCL, in light of the High Court Order in this matter.

6)The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place:Hyderabad
Date : 11.11.2023



By Order of the Board
For TGV SRAAC LIMITED.,

(K.KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
(DIN : 02031367)



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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2023

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	36,035	41539	60,916	77,574	1,20,523	2,32,573
II	Other income	301	471	153	772	245	671
III	Total Income (I+II)	36,336	42,010	61,069	78,346	1,20,768	2,33,244
IV	EXPENSES						
	a) Cost of materials consumed	11,528	13359	15,879	24,887	30,901	61,562
	b) Purchases of Stock-in-trade	(0)	3	-	3	-	23
	c) Changes in inventories of finished goods, work-in progress and stock in trade	89	(576)	233	(487)	(298)	(206)
	d) Employee benefits expense	1,681	1843	1,693	3,524	3,438	6,837
	e) Finance Costs	534	504	623	1,038	1,341	2,761
	f) Depreciation and Amortisation expense	2,065	2009	1,817	4,074	3,595	7,363
	g) Power and Fuel	13,647	15788	19,735	29,435	38,030	77,136
	h) Other expenses	6,368	6352	8,340	12,720	15,755	33,554
	Total expenses (a to h)	35,912	39,282	48,320	75,194	92,762	1,89,030
V	Profit before exceptional items and tax (III-IV)	424	2,728	12,749	3,152	28,006	44,214
VI	Exceptional items	(2,124)	-	-	(2,124)	-	-
VII	Profit before Tax (V-VI)	2,548	2,728	12,749	5,276	28,006	44,214
VIII	Tax expense						
	- Current Tax for the year	553	652	3,004	1,205	6,906	10,609
	- Deferred Tax	129	94	274	223	(3,151)	(2,748)
	- Earlier years Income Tax	-	-	-	-	-	147
IX	Profit for the period from Continuing operations (VII-VIII)	1,866	1,982	9,471	3,848	24,251	36,206
X	Profit(Loss) from Discontinued operations	(9)	(9)	(14)	(18)	(22)	(59)
XI	Tax expense of Discontinued operations	(2)	(2)	(4)	(4)	(6)	(15)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(6)	(7)	(10)	(13)	(16)	(44)
XIII	Profit for the period (IX+XII)	1,860	1,975	9,461	3,835	24,235	36,162
XIV	a) Other Comprehensive Income	(236)	633	874	397	837	(7,824)
	b) Tax effect on Comprehensive Income	59	(159)	(190)	(100)	(211)	1,969
	c) Net Other Comprehensive Income	(177)	474	684	297	626	(5,855)
XV	Total Comprehensive Income for the period (XIII+XIV)	1,683	2,449	10,145	4,132	24,861	30,307
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
XVII	Other Equity						93,945
XVIII	Earnings per Equity share(for continuing operations)						
	(a) Basic (Rs.)	1.74	1.85	8.85	3.59	22.65	33.81
	(b) Diluted (Rs.)	1.74	1.85	8.85	3.59	22.65	33.81
XIX	Earnings per Equity share(for Discontinuing operations)						
	(a) Basic (Rs.)	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)
	(b) Diluted (Rs.)	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)						
	(a) Basic (Rs.)	1.74	1.84	8.84	3.58	22.63	33.77
	(b) Diluted (Rs.)	1.74	1.84	8.84	3.58	22.63	33.77



UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER,23

(₹. in Lakhs)

PARTICULARS		AS AT	AS AT
		30-09-2023	31-03-2023
		UN-AUDITED	AUDITED
A	ASSETS		
1	Non-Current Assets		
	Property, Plant and equipment	1,01,125	1,02,828
	Right-to-use assets on lease	1,213	1,316
	Capital work-in-progress	5,281	1,113
	Investment properties	6	7
	Financial Assets		
	Investments	3,581	3,097
	Other financial assets	3,465	3,570
	Other non-current assets	4,502	1,457
2	Current Assets		
	Inventories	14,065	13,965
	Financial assets		
	Trade receivables	16,115	22,664
	Cash and cash equivalents	1,167	2,010
	Bank balances other than Cash and cash equivalents	5,599	4,229
	Other Financial assets	9,585	9,407
	Other current assets	2,656	2,655
	TOTAL ASSETS	1,68,360	1,68,317
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	10,713	10,713
	Other equity	97,861	93,945
2	Liabilities		
	Non-Current liabilities		
	Financial liabilities		
	Borrowings	6,074	7,062
	Lease liabilities	1,425	1,514
	Other Financial liabilities	9,504	9,504
	Deferred Tax Liabilities (Net)	7,979	7,441
	Deferred Government grants	-	-
	Current Liabilities		
	Financial liabilities		
	Borrowings	15,906	14,274
	Trade and other payables		
	total outstanding dues of micro enterprises and small enterprises	941	636
	total outstanding dues of creditors other than micro enterprises and small enterprises	4,715	5,842
	Lease liabilities	367	367
	Other financial liabilities	9,713	12,094
	Other current liabilities	2,205	4,560
	Provisions	147	94
	Current tax Liability(Net)	810	271
	TOTAL EQUITY AND LIABILITIES	1,68,360	1,68,317



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

(₹. in Lakhs)

	Half-Year ended	Year ended
Particulars	30th September, 2023	31st March, 2023
Cash flow from operating activities		
Profit before tax from continuing operations	5,275.98	44,214.22
Profit/(loss) before tax from discontinued operations	(17.70)	(58.86)
Profit before tax	5,258.28	44,155.36
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	4,073.44	7,398.01
Interest income	(298.78)	(435.61)
Allowance for expected credit loss on trade receivables	-	-
Unrealized foreign exchange (gain)/loss	61.29	259.99
Dividend income on investments made	(0.07)	(8.62)
Interest expenses	2,536.02	2,288.43
Interest on lease liability	94.64	208.99
Interest expense due to amortisation of financial liability & deferred sales tax recognised, deferred power charges	130.23	263.47
Income due to deferred power charges, sales tax recognised & capital subsidy recognised	(89.40)	(141.46)
Profit on sale of asset	(269.69)	(39.98)
Operating profit before working capital changes	11,495.96	53,948.58
Working capital adjustments:		
(Decrease)/Increase in trade payables	(821.74)	(719.37)
(Decrease)/Increase in current financial liabilities	(2,409.10)	4,314.40
(Decrease)/Increase in other current liabilities	(2,355.56)	13.76
(Decrease)/Increase in non-current financial liabilities	0.00	2,123.93
(Decrease)/Increase in short term provisions	(35.56)	(183.54)
(Increase)/Decrease in trade receivables	6,548.69	558.02
(Increase)/Decrease in inventories	(100.18)	(3,045.64)
(Increase)/Decrease in other current financial assets	(52.08)	(174.99)
(Increase)/Decrease in other current assets	(1.28)	(495.62)
(Increase)/Decrease in non-current financial assets	(230.99)	(2,274.60)
(Increase)/Decrease in non-current assets	(3,044.67)	(476.07)
Cash generated from operating activities	8,993.49	53,588.86
Direct taxes paid (net)	(661.23)	(10,672.72)
Net cash flow from operating activities (A)	8,332.26	42,916.14
Cash flows from investing activities		
Purchase of Property, Plant and Equipment, ROU assets including CWIP, Investment property	(6,436.44)	(17,096.68)
Proceeds from sale of Property, Plant and Equipment, investment property	271.60	226.32
Sales/(Purchase) of investment	-	(1,987.00)
Interest received	173.62	482.40
Dividend received	0.07	8.62
Deposits matured/(placed) during the year	338.69	827.35
Redemption/(Investment) of margin money deposit	(1,373.51)	684.65
Net cash flow from/ (used in) investing activities (B)	(7,025.97)	(16,854.34)
Cash flows from financing activities		
Repayment of preference shares	(0.71)	(1.33)
Interest paid	(2,536.02)	(2,288.43)
(Repayment)/Proceeds of long term borrowings	(1,000.00)	(11,097.42)
(Repayment)/Proceeds from short term borrowings	1,570.73	(11,798.21)
Payment of lease liability	(183.37)	(352.08)
Net cash flow from/ (used in) in financing activities (C)	(2,149.37)	(25,537.47)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(843.08)	524.33
Cash and cash equivalents at the beginning of the year	2,009.60	1,485.25
Cash and cash equivalents at the end of the year	1,166.52	2,009.58
Components of cash and cash equivalents		
Cash on hand	3.06	2.16
Cheques on hand	-	-
Balances with banks		
- in Current Account	201.08	1,312.47
Deposits with original maturity of less than three months	962.38	694.97
Total cash and cash equivalents	1,166.52	2,009.60



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI
(LODR), Regulations, 2015 for the Quarter/Half year ended 30.09.2023**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	a) Chemicals	35,936	40,773	59,645	76,709	1,18,515	2,24,533
	b) Oils & Fats	741	1,488	2,245	2,229	3,858	11,094
	TOTAL	36,677	42,261	61,890	78,938	1,22,373	2,35,627
	Less: Inter segment revenue	642	722	974	1,364	1,850	3,054
	Revenue from Operations	36,035	41,539	60,916	77,574	1,20,523	2,32,573
2	Segment Results						
	Profit/(Loss) before tax and interest:						
	a) Chemicals	2,978	3,131	14,005	6,109	30,606	46,236
	b) Oils & Fats	(61)	(33)	(104)	(94)	(260)	303
	TOTAL	2,917	3,098	13,901	6,015	30,346	46,539
	Less: I) a) Interest Expenses	534	504	1,251	1,038	2,527	2,761
	b) Interest Income	(165)	(134)	(99)	(299)	(187)	(436)
	II) Other un-allocable						
	Expenditure net off Income						
	Total Profit before Tax from Continuing operations	2,548	2,728	12,749	5,276	28,006	44,214
	Less: Loss from Power Plant (discontinuing operations)	(9)	(9)	(14)	(18)	(22)	(59)
	Total Profit before Tax including loss from Continuing & discontinuing operations	2,539	2,719	12,735	5,258	27,984	44,155
3	Segment Assets						
	a) Chemicals	1,53,051	1,58,470	1,52,486	1,53,051	1,52,486	1,54,064
	b) Oils & Fats	2,707	3,286	4,995	2,707	4,995	3,485
	c) Other-un allocable Assets	11,771	6,950	10,444	11,771	10,444	9,933
	d) Power Plant (Discontinuing operations)	831	832	851	831	851	835
	TOTAL	1,68,360	1,69,538	1,68,776	1,68,360	1,68,776	1,68,317
4	Segment Liabilities						
	a) Chemicals	55,581	57,997	63,156	55,581	63,156	59,181
	b) Oils & Fats	152	115	2,430	152	2,430	308
	c) Other –un allocable Liabilities	4,053	4,535	3,978	4,053	3,978	4,170
	d) Power Plant (Discontinuing operations)	-	-	-	-	-	-
	TOTAL	59,786	62,647	69,564	59,786	69,564	63,659

NOTE:

- The above un-audited financial results for the 1st Quarter/Half Year ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 11th November, 2023.
- The statutory auditors have carried out Limited Review of the above financial results for the current Quarter/Half Year ended 30th September, 2023.
- The decrease in the profitability for the 2nd Quarter and half year ended 30.09.2023, when compared to the corresponding period is mainly due to decrease in the selling prices of Chlor Alkali & Chemical Segment.
- Exceptional items for the 2nd quarter/half year ended 30.09.2023 includes reversal of provision made in earlier years of Rs.2124 lakhs towards power charges billed by APSDCL for surplus power supplied by APGPCL, in light of the High Court Order in this matter.
- The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Hyderabad
Date : 11.11.2023



By Order of the Board
For TGV SRAAC LIMITED.,

(K. KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
(DIN : 02031367)



TGV SRAAC LIMITED
(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2023

(₹. in Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Income from Operations	40,617	36,336	59,287	1,18,963	1,80,055	2,33,244
Net Profit for the period, including discontinued operations (before taxes, Exceptional and /or Extraordinary items)	2,078	415	12,027	5,212	40,011	44,155
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	2,078	2,539	12,027	7,336	40,011	44,155
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,521	1,860	8,763	5,355	32,998	36,162
Total Comprehensive Income for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	1,416	1,683	8,216	5,547	33,077	30,307
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
Earnings per Equity share(for continuing operations)						
(a) Basic (Rs.)	1.43	1.74	8.19	5.02	30.84	33.81
(b) Diluted (Rs.)	1.43	1.74	8.19	5.02	30.84	33.81
Earnings per Equity share(for Discontinuing operations)						
(a) Basic (Rs.)	(0.01)	-	(0.01)	(0.02)	(0.03)	(0.04)
(b) Diluted (Rs.)	(0.01)	-	(0.01)	(0.02)	(0.03)	(0.04)
Earnings per Equity share(for Continuing and Discontinuing operations)						
(a) Basic (Rs.)	1.42	1.74	8.18	5.00	30.81	33.77
(b) Diluted (Rs.)	1.42	1.74	8.18	5.00	30.81	33.77

NOTE:

- 1)The above is an extract of the detailed format of unaudited financial results for the Current Quarter and Nine Months ended 31st December,2023 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly and Nine Months un-audited financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com
- 2)The above un-audited financial results for the 3rd Quarter and Nine Months ended 31st December, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 12th February, 2024.
- 3)The statutory auditors have carried out Limited Review of the above financial results for the current Quarter and Nine Months ended 31st December,2023.
- 4)The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.



By Order of the Board
For TGV SRAAC LIMITED.,

(K.KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
(DIN : 02031367)

Place:Hyderabad
Date : 12.02.2024



TGV SRAAC LIMITED
(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2023

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	40,221	36,035	59,166	1,17,795	1,79,689	2,32,573
II	Other income	396	301	121	1,168	366	671
III	Total Income (I+II)	40,617	36,336	59,287	1,18,963	1,80,055	2,33,244
IV	EXPENSES						
	a) Cost of materials consumed	12,453	11,528	15,892	37,340	46,793	61,562
	b) Purchases of Stock-in-trade	(0)	-	-	3	-	23
	c) Changes in inventories of finished goods, work-in progress and stock in trade	145	89	(261)	(342)	(559)	(206)
	d) Employee benefits expense	1,734	1,681	1,739	5,258	5,177	6,837
	e) Finance Costs	595	534	528	1,633	1,869	2,761
	f) Depreciation and Amortisation expense	2,108	2,065	1,860	6,182	5,455	7,363
	g) Power and Fuel	15,462	13,647	18,053	44,897	56,083	77,136
	h) Other expenses	6,035	6,368	9,431	18,755	25,186	33,554
	Total expenses (a to h)	38,532	35,912	47,242	1,13,726	1,40,004	1,89,030
V	Profit before exceptional items and tax (III-IV)	2,085	424	12,045	5,237	40,051	44,214
VI	Exceptional items	0	(2,124)	-	(2,124)	-	-
VII	Profit before Tax (V-VI)	2,085	2,548	12,045	7,361	40,051	44,214
VIII	Tax expense						
	- Current Tax for the year	421	553	3,003	1,626	9,909	10,609
	- Deferred Tax	138	129	118	361	(3,033)	(2,748)
	- Earlier years Income Tax	-	0	147	-	147	147
IX	Profit for the period from Continuing operations (VII-VIII)	1,526	1,866	8,777	5,374	33,028	36,206
X	Profit(Loss) from Discontinued operations	(7)	(9)	(18)	(25)	(40)	(59)
XI	Tax expense of Discontinued operations	(2)	(3)	(4)	(6)	(10)	(15)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(5)	(6)	(14)	(19)	(30)	(44)
XIII	Profit for the period (IX+XII)	1,521	1,860	8,763	5,355	32,998	36,162
XIV	a) Other Comprehensive Income	(141)	(236)	(731)	256	105	(7,824)
	b) Tax effect on Comprehensive Income	36	59	184	(64)	(26)	1,969
	c) Net Other Comprehensive Income	(105)	(177)	(547)	192	79	(5,855)
XV	Total Comprehensive Income for the period (XIII+XIV)	1,416	1,683	8,216	5,547	33,077	30,307
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
XVII	Other Equity						93,945
XVIII	Earnings per Equity share(for continuing operations)						
	(a) Basic (Rs.)	1.43	1.74	8.19	5.02	30.84	33.81
	(b) Diluted (Rs.)	1.43	1.74	8.19	5.02	30.84	33.81
XIX	Earnings per Equity share(for Discontinuing operations)						
	(a) Basic (Rs.)	(0.01)	-	(0.01)	(0.02)	(0.03)	(0.04)
	(b) Diluted (Rs.)	(0.01)	-	(0.01)	(0.02)	(0.03)	(0.04)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)						
	(a) Basic (Rs.)	1.42	1.74	8.18	5.00	30.81	33.77
	(b) Diluted (Rs.)	1.42	1.74	8.18	5.00	30.81	33.77



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI
(LODR), Regulations, 2015 for the Quarter/Nine Months ended 31.12.2023**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	a) Chemicals	39,227	35,936	55,626	1,15,936	1,74,141	2,24,533
	b) Oils & Fats	1,256	741	4,374	3,485	8,232	11,094
	TOTAL	40,483	36,677	60,000	1,19,421	1,82,373	2,35,627
	Less: Inter segment revenue	262	642	834	1,626	2,684	3,054
	Revenue from Operations	40,221	36,035	59,166	1,17,795	1,79,689	2,32,573
2	Segment Results						
	Profit/(Loss) before tax and interest:						
	a) Chemicals	2,697	2,978	12,043	8,806	41,463	46,236
	b) Oils & Fats	(189)	(61)	438	(283)	178	303
	TOTAL	2,508	2,917	12,481	8,523	41,641	46,539
	Less: I) a) Interest Expenses	595	534	528	1,633	1,869	2,761
	b) Interest Income	(172)	(165)	(92)	(471)	(279)	(436)
	II) Other un-allocable						
	Expenditure net off Income						
	Total Profit before Tax from Continuing operations	2,085	2,548	12,045	7,361	40,051	44,214
	Less: Loss from Power Plant (discontinuing operations)	(7)	(9)	(18)	(25)	(40)	(59)
	Total Profit before Tax including loss from Continuing & discontinuing operations	2,078	2,539	12,027	7,336	40,011	44,155
3	Segment Assets						
	a) Chemicals	1,61,046	1,53,051	1,56,246	1,61,046	1,56,246	1,54,064
	b) Oils & Fats	2,895	2,707	4,028	2,895	4,028	3,485
	c) Other-un allocable Assets	10,923	11,771	9,234	10,923	9,234	9,933
	d) Power Plant (Discontinuing operations)	831	831	843	831	843	835
	TOTAL	1,75,695	1,68,360	1,70,351	1,75,695	1,70,351	1,68,317
4	Segment Liabilities						
	a) Chemicals	62,323	55,581	56,332	62,323	56,332	59,181
	b) Oils & Fats	82	152	1,971	82	1,971	308
	c) Other –un allocable Liabilities	4,371	4,053	4,621	4,371	4,621	4,170
	d) Power Plant (Discontinuing operations)	-	-	-	-	-	-
	TOTAL	66,776	59,786	62,924	66,776	62,924	63,659

NOTE:

- 1) The above un-audited financial results for the 3rd Quarter and Nine Months ended 31st December, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 12th February, 2024.
- 2) The statutory auditors have carried out Limited Review of the above financial results for the current Quarter and Nine Months ended 31st December, 2023.
- 3) The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Hyderabad
Date : 12.02.2024



By Order of the Board
For TGV SRAAC LIMITED

(K.KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
ELECTED AS CHAIRMAN OF THE MEETING
(DIN : 02031367)



TGV SRAAC LIMITED

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)

Registered Office - Gondiparla, Kurnool - 518 004 (A.P)

CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2024

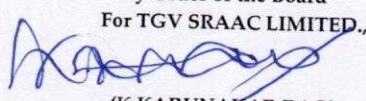
Rs. In lakhs

Particulars	Quarter ended			Year ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	Audited	Un-Audited	Audited	Audited	Audited
Total Income from Operations	37,452	40,617	53,189	1,56,415	2,33,244
Net Profit/(loss) for the period, including discontinued operations (before taxes, Exceptional and /or Extraordinary items)	(872)	2,078	4,144	4,340	44,155
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	994	2,078	4,144	8,330	44,155
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	717	1,521	3,164	6,072	36,162
Total Comprehensive Income/(loss) for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	660	1,416	(2,770)	6,207	30,307
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709
Earnings per Equity share(for continuing operations)					
(a) Basic (Rs.)	0.68	1.43	2.97	5.70	33.81
(b) Diluted (Rs.)	0.68	1.43	2.97	5.70	33.81
Earnings per Equity share(for Discontinuing operations)					
(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)	(0.04)
(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)	(0.04)
Earnings per Equity share(for Continuing and Discontinuing operations)					
(a) Basic (Rs.)	0.67	1.42	2.96	5.67	33.77
(b) Diluted (Rs.)	0.67	1.42	2.96	5.67	33.77

NOTE:

- 1)The above is an extract of the detailed format of unaudited financial results for the 4th Quarter and Year ended 31st March, 2024 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly and Years audited financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com
- 2)The above Audited financial results for the 4th Quarter and Year ended 31st March, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 29th May, 2024.
- 3)The statutory auditors have audited the above financial results for the 4th Quarter and Year ended 31st March, 2024.
- 4)Exceptional items for the 4th quarter ended 31.03.2024 includes Rs.1866 lakhs and for year ended 31.3.2024 Rs.3990 lakhs on account of reversal of provision made in earlier years towards surcharge and energy charges levied by power distribution companies, in the light of latest developments in this matter.
- 5)The Board of Directors has recommended final dividend of Rs. 1/- per share of Rs.10/- each(10% of paid up Equity share capital) for financial year ended 31st March, 2024 subject to approval of members of the company at the ensuing Annual General Meeting.
- 6)The figures of last quarter ended on 31.03.2024/31.03.2023, are balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2023/31.12.2022 respectively.
- 7)The figures for the corresponding previous year/quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place:Hyderabad
Date : 29.05.2024

By Order of the Board
For TGV SRAAC LIMITED.,

(K.KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
ELECTED AS CHAIRMAN OF THE MEETING
(DIN : 02031367)





TGV SRAAC LIMITED
(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2024

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	36,800	40,221	52,884	1,54,595	2,32,573
II	Other income	652	396	305	1,820	671
III	Total Income (I+II)	37,452	40,617	53,189	1,56,415	2,33,244
IV	EXPENSES					
	a) Cost of materials consumed	12,279	12,453	14,769	49,619	61,562
	b) Purchases of Stock-in-trade	(0)	-	23	3	23
	c) Changes in inventories of finished goods, work-in progress and stock in trade	138	145	353	(204)	(206)
	d) Employee benefits expense	1,665	1,734	1,660	6,923	6,837
	e) Finance Costs	736	595	892	2,369	2,761
	f) Depreciation and Amortisation expense	2,168	2,108	1,908	8,350	7,363
	g) Power and Fuel	14,581	15,462	21,053	59,478	77,136
	h) Other expenses	6,746	6,035	8,368	25,501	33,554
	Total expenses (a to h)	38,313	38,532	49,026	1,52,039	1,89,030
V	Profit before exceptional items and tax (III-IV)	(861)	2,085	4,163	4,376	44,214
VI	Exceptional items-Income/(Expenses)	1,866	-	-	3,990	-
VII	Profit before Tax (V-VI)	1,005	2,085	4,163	8,366	44,214
VIII	Tax expense					
	- Current Tax for the year	133	421	700	1,759	10,609
	- Deferred Tax	147	138	285	508	(2,748)
	- Earlier years Income Tax	-	0	-	-	147
IX	Profit for the period from Continuing operations (VII-VIII)	725	1,526	3,178	6,099	36,206
X	Profit(Loss) from Discontinued operations	(11)	(7)	(19)	(36)	(59)
XI	Tax expense of Discontinued operations	(3)	(2)	(5)	(9)	(15)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(8)	(5)	(14)	(27)	(44)
XIII	Profit for the period (IX+XII)	717	1,521	3,164	6,072	36,162
XIV	a) Other Comprehensive Income	(75)	(141)	(7,929)	181	(7,824)
	b) Tax effect on Comprehensive Income	18	36	1,995	(46)	1,969
	c) Net Other Comprehensive Income	(57)	(105)	(5,934)	135	(5,855)
XV	Total Comprehensive Income for the period (XIII+XIV)	660	1,416	(2,770)	6,207	30,307
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709
XVII	Other Equity				98,866	93,945
XVIII	Earnings per Equity share(for continuing operations)					
	(a) Basic (Rs.)	0.68	1.43	2.97	5.70	33.81
	(b) Diluted (Rs.)	0.68	1.43	2.97	5.70	33.81
XIX	Earnings per Equity share(for Discontinuing operations)					
	(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)	(0.04)
	(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)	(0.04)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)					
	(a) Basic (Rs.)	0.67	1.42	2.96	5.67	33.77
	(b) Diluted (Rs.)	0.67	1.42	2.96	5.67	33.77



AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024

(₹. in Lakhs)

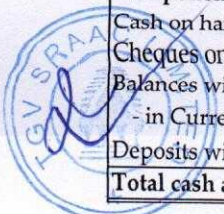
PARTICULARS		AS AT	AS AT
		31-03-2024	31-03-2023
		AUDITED	AUDITED
A	ASSETS		
1	Non-Current Assets		
	Property, Plant and equipment	1,03,614	1,02,828
	Right-to-use assets on lease	1,220	1,316
	Capital work-in-progress	16,826	1,113
	Investment properties	6	7
	Financial Assets		
	Investments	3,316	3,097
	Other financial assets	4,147	3,570
	Other non-current assets	1,748	1,457
2	Current Assets		
	Inventories	12,566	13,965
	Financial assets		
	Trade receivables	18,803	22,664
	Cash and cash equivalents	1,106	2,010
	Bank balances other than Cash and cash equivalents	3,135	4,228
	Other Financial assets	10,353	9,407
	Other current assets	2,329	2,655
	TOTAL ASSETS	1,79,169	1,68,317
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	10,713	10,713
	Other equity	98,866	93,945
2	Liabilities		
	Non-Current liabilities		
	Financial liabilities		
	Borrowings	7,948	7,062
	Lease liabilities	1,439	1,514
	Other Financial liabilities	8,278	9,504
	Deferred Tax Liabilities (Net)	8,210	7,441
	Current Liabilities		
	Financial liabilities		
	Borrowings	22,151	14,274
	Trade and other payables		
	total outstanding dues of micro enterprises and small enterprises	693	636
	total outstanding dues of creditors other than micro enterprises and small enterprises	4,064	5,842
	Lease liabilities	398	367
	Other financial liabilities	11,049	12,094
	Other current liabilities	5,110	4,560
	Provisions	139	94
	Current tax Liability(Net)	109	271
	TOTAL EQUITY AND LIABILITIES	1,79,169	1,68,317



Cash flow statement for the 4th Quarter/Year ended 31st March, 2024

(₹. in Lakhs)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash flow from operating activities		
Profit before tax from continuing operations	8,366.38	44,214.22
Profit/(loss) before tax from discontinued operations	(35.71)	(58.86)
Profit before tax	8,330.68	44,155.36
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	8,349.84	7,398.01
Interest income	(617.45)	(435.61)
Unrealized foreign exchange (gain)/loss	34.70	259.99
Dividend income on investments made	(9.86)	(8.62)
Interest expenses	2,292.66	2,288.43
Interest on lease liability	234.33	208.99
Interest expense due to amortisation of financial liability & deferred sales tax recognised, deferred power charges	233.90	263.47
Income due to deferred power charges, sales tax recognised & capital subsidy recognised	(178.80)	(141.46)
NSC investment written off	1.60	-
Profit on sale of asset	(269.69)	(39.98)
Operating profit before working capital changes	18,401.90	53,948.58
<i>Working capital adjustments:</i>		
(Decrease)/Increase in trade payables	(1,721.51)	(719.37)
(Decrease)/Increase in current financial liabilities	(1,087.56)	4,314.40
(Decrease)/Increase in other current liabilities	549.90	13.76
(Decrease)/Increase in non-current financial liabilities	(1,225.39)	2,123.93
(Decrease)/Increase in short term provisions	5.08	(183.54)
(Increase)/Decrease in trade receivables	3,860.94	558.02
(Increase)/Decrease in inventories	1,399.17	(3,045.64)
(Increase)/Decrease in other current financial assets	(992.16)	(174.99)
(Increase)/Decrease in other current assets	325.90	(495.62)
(Increase)/Decrease in non-current financial assets	(900.30)	(2,274.60)
(Increase)/Decrease in non-current assets	(291.27)	(476.07)
Cash generated from operating activities	18,324.70	53,588.86
Direct taxes paid (net)	(1,912.08)	(10,672.72)
Net cash flow from operating activities (A)	16,412.63	42,916.14
Cash flows from investing activities		
Purchase of Property, Plant and Equipment, ROU assets including CWIP, Investment property	(24,629.10)	(17,096.68)
Proceeds from sale of Property, Plant and Equipment, investment property	271.60	226.32
Sales/(Purchase) of investment	-	(1,987.00)
Interest received	664.22	482.40
Dividend received	9.86	8.62
Deposits matured/(placed) during the year	204.03	827.35
Redemption/(Investment) of margin money deposit	1,213.47	684.65
Net cash flow from/ (used in) investing activities (B)	(22,265.92)	(16,854.34)
Cash flows from financing activities		
Repayment of preference shares	11.91	(1.33)
Interest paid	(2,292.66)	(2,288.43)
Dividend paid	(1,070.90)	-
(Repayment)/Proceeds of long term borrowings	861.43	(11,097.42)
(Repayment)/Proceeds from short term borrowings	7,842.41	(11,798.21)
Payment of lease liability	(402.74)	(352.08)
Net cash flow from/ (used in) in financing activities (C)	4,949.45	(25,537.47)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(903.84)	524.33
Cash and cash equivalents at the beginning of the year	2,009.60	1,485.25
Cash and cash equivalents at the end of the year	1,105.76	2,009.58
Components of cash and cash equivalents		
Cash on hand	3.38	2.16
Cheques on hand	-	-
Balances with banks	-	-
- in Current Account	-	-
Deposits with original maturity of less than three months	382.06	1,312.47
Total cash and cash equivalents	720.32	694.97
	1,105.76	2,009.60



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI
(LODR), Regulations, 2015 for the Quarter/Year ended 31.03.2024**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Un-Audited	Audited	Audited	Audited
1	Segment Revenue					
	a) Chemicals	35,907	39,227	50,392	1,51,843	2,24,533
	b) Oils & Fats	1,414	1,256	2,862	4,899	11,094
	TOTAL	37,321	40,483	53,254	1,56,742	2,35,627
	Less: Inter segment revenue	521	262	370	2,147	3,054
	Revenue from Operations	36,800	40,221	52,884	1,54,595	2,32,573
2	Segment Results					
	Profit/(Loss) before tax and interest:					
	a) Chemicals	1,644	2,697	4,773	10,450	46,236
	b) Oils & Fats	(49)	(189)	125	(332)	303
	TOTAL	1,595	2,508	4,898	10,118	46,539
	Less: I) a) Interest Expenses	736	595	892	2,369	2,761
	b) Interest Income	(146)	(172)	(157)	(617)	(436)
	II) Other un-allocable					
	Expenditure net off Income					
	Total Profit before Tax from Continuing operations	1,005	2,085	4,163	8,366	44,214
	Less: Loss from Power Plant (discontinuing operations)	(11)	(7)	(19)	(36)	(59)
	Total Profit before Tax including loss from Continuing & discontinuing operations	994	2,078	4,144	8,330	44,155
3	Segment Assets					
	a) Chemicals	165307	1,61,046	1,54,064	165307	1,54,064
	b) Oils & Fats	2586	2,895	3,485	2586	3,485
	c) Other-un allocable Assets	10446	10,923	9,933	10446	9,933
	d) Power Plant (Discontinuing operations)	830	831	835	830	835
	TOTAL	1,79,169	1,75,695	1,68,317	1,79,169	1,68,317
4	Segment Liabilities					
	a) Chemicals	64983	62,323	59,181	64983	59,181
	b) Oils & Fats	12	82	308	12	308
	c) Other –un allocable Liabilities	4594	4,371	4,170	4594	4,170
	d) Power Plant (Discontinuing operations)	-	-	-	-	-
	TOTAL	69,589	66,776	63,659	69,589	63,659

NOTE:

- 1) The above Audited financial results for the 4th Quarter and Year ended 31st March, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 29th May, 2024.
- 2) The statutory auditors have audited the above financial results for the 4th Quarter and Year ended 31st March, 2024.
- 3) Exceptional items for the 4th quarter ended 31.03.2024 includes Rs.1866 lakhs and for year ended 31.3.2024 Rs.3990 lakhs on account of reversal of provision made in earlier years towards surcharge and energy charges levied by power distribution companies, in the light of latest developments in this matter.
- 4) The Board of Directors has recommended final dividend of Rs. 1/- per share of Rs.10/- each (10% of paid up Equity share capital) for financial year ended 31st March, 2024 subject to approval of members of the company at the ensuing annual general meeting.
- 5) The figures of last quarter ended on 31.03.2024/31.03.2023, are balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2023/31.12.2022 respectively.
- 6) The figures for the corresponding previous year/quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Hyderabad
Date : 29.05.2024

For Brahmayya & Co.
Chartered Accountants (FRN:000515S)

B. Daivadheenam Reddy
Partner
Membership No.026450



By Order of the Board
For TGV SRAAC LIMITED

(K.KARUNAKAR RAO)
EXECUTIVE DIRECTOR & CEO
ELECTED AS CHAIRMAN OF THE MEETING
(DIN : 02031367)