



# 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](http://www.bseindia.com) and Company's website [www.tgvgroup.com](http://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 RAO)

EXECUTIVE DIRECTOR & CEO  
(DIN : 02031367)

Place: Hyderabad

Date : 14.08.2023



**TGV SRAAC LIMITED**

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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	<b>Total Income (I+II)</b>	<b>42,010</b>	<b>53,189</b>	<b>59,699</b>	<b>2,33,244</b>
IV	<b>EXPENSES</b>				
	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
	<b>Total expenses (a to h)</b>	<b>39,282</b>	<b>49,026</b>	<b>44,442</b>	<b>1,89,030</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>2,728</b>	<b>4,163</b>	<b>15,257</b>	<b>44,214</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit before Tax (V-VI)</b>	<b>2,728</b>	<b>4,163</b>	<b>15,257</b>	<b>44,214</b>
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	<b>Profit for the period from Continuing operations (VII-VIII)</b>	<b>1,982</b>	<b>3,178</b>	<b>14,780</b>	<b>36,206</b>
X	Profit(Loss) from Discontinued operations	(9)	(19)	(8)	(59)
XI	Tax expense of Discontinued operations	(2)	(5)	(2)	(15)
XII	<b>Profit/(Loss) from Discontinued operations after Tax (X-XI)</b>	<b>(7)</b>	<b>(14)</b>	<b>(6)</b>	<b>(44)</b>
XIII	<b>Profit for the period (IX+XII)</b>	<b>1,975</b>	<b>3,164</b>	<b>14,774</b>	<b>36,162</b>
XIV	Other Comprehensive Income (Net of Tax)	474	(5,934)	(58)	(5,855)
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>2,449</b>	<b>(2,770)</b>	<b>14,716</b>	<b>30,307</b>
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	<b>Segment Revenue</b>				
	a) Chemicals	40,773	50,392	58,870	2,24,533
	b) Oils & Fats	1,488	2,862	1,613	11,094
	<b>TOTAL</b>	<b>42,261</b>	<b>53,254</b>	<b>60,483</b>	<b>2,35,627</b>
	Less: Inter segment revenue	722	370	876	3,054
	<b>Revenue from Operations</b>	<b>41,539</b>	<b>52,884</b>	<b>59,607</b>	<b>2,32,573</b>
2	<b>Segment Results</b>				
	Profit/(Loss) before tax and interest:				
	a) Chemicals	3,131	4,773	16,043	46,236
	b) Oils & Fats	(33)	125	(156)	303
	<b>TOTAL</b>	<b>3,098</b>	<b>4,898</b>	<b>15,887</b>	<b>46,539</b>
	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				
	<b>Total Profit before Tax from Continuing operations</b>	<b>2,728</b>	<b>4,163</b>	<b>15,257</b>	<b>44,214</b>
	Less: Loss from Power Plant (discontinuing operations)	(9)	(19)	(8)	(59)
	<b>Total Profit before Tax including loss from Continuing &amp; discontinuing operations</b>	<b>2,719</b>	<b>4,144</b>	<b>15,249</b>	<b>44,155</b>
3	<b>Segment Assets</b>				
	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
	<b>TOTAL</b>	<b>1,69,538</b>	<b>1,68,317</b>	<b>1,68,009</b>	<b>1,68,317</b>
4	<b>Segment Liabilities</b>				
	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)		-	-	-
	<b>TOTAL</b>	<b>62,647</b>	<b>63,659</b>	<b>78,942</b>	<b>63,659</b>


**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	<b>Total Income (I+II)</b>	<b>36,336</b>	<b>42,010</b>	<b>61,069</b>	<b>78,346</b>	<b>1,20,768</b>	<b>2,33,244</b>
IV	<b>EXPENSES</b>						
	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
	<b>Total expenses (a to h)</b>	<b>35,912</b>	<b>39,282</b>	<b>48,320</b>	<b>75,194</b>	<b>92,762</b>	<b>1,89,030</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>424</b>	<b>2,728</b>	<b>12,749</b>	<b>3,152</b>	<b>28,006</b>	<b>44,214</b>
VI	Exceptional items	(2,124)	-	-	(2,124)	-	-
VII	<b>Profit before Tax (V-VI)</b>	<b>2,548</b>	<b>2,728</b>	<b>12,749</b>	<b>5,276</b>	<b>28,006</b>	<b>44,214</b>
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	<b>Profit for the period from Continuing operations (VII-VIII)</b>	<b>1,866</b>	<b>1,982</b>	<b>9,471</b>	<b>3,848</b>	<b>24,251</b>	<b>36,206</b>
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	<b>Profit/(Loss) from Discontinued operations after Tax (X-XI)</b>	<b>(6)</b>	<b>(7)</b>	<b>(10)</b>	<b>(13)</b>	<b>(16)</b>	<b>(44)</b>
XIII	<b>Profit for the period (IX+XII)</b>	<b>1,860</b>	<b>1,975</b>	<b>9,461</b>	<b>3,835</b>	<b>24,235</b>	<b>36,162</b>
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	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>1,683</b>	<b>2,449</b>	<b>10,145</b>	<b>4,132</b>	<b>24,861</b>	<b>30,307</b>
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
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	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
<b>2</b>	<b>Current Assets</b>		
	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
	<b>TOTAL ASSETS</b>	<b>1,68,360</b>	<b>1,68,317</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share capital	10,713	10,713
	Other equity	97,861	93,945
<b>2</b>	<b>Liabilities</b>		
	<b>Non-Current liabilities</b>		
	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	-	-
	<b>Current Liabilities</b>		
	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
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,68,360</b>	<b>1,68,317</b>



**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
<b>Cash flow from operating activities</b>		
Profit before tax from continuing operations	5,275.98	44,214.22
Profit/(loss) before tax from discontinued operations	(17.70)	(58.86)
<b>Profit before tax</b>	<b>5,258.28</b>	<b>44,155.36</b>
<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)
<b>Operating profit before working capital changes</b>	<b>11,495.96</b>	<b>53,948.58</b>
<b>Working capital adjustments:</b>		
(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)
<b>Cash generated from operating activities</b>	<b>8,993.49</b>	<b>53,588.86</b>
Direct taxes paid (net)	(661.23)	(10,672.72)
<b>Net cash flow from operating activities (A)</b>	<b>8,332.26</b>	<b>42,916.14</b>
<b>Cash flows from investing activities</b>		
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
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(7,025.97)</b>	<b>(16,854.34)</b>
<b>Cash flows from financing activities</b>		
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)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>(2,149.37)</b>	<b>(25,537.47)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>(843.08)</b>	<b>524.33</b>
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	<b>1,166.52</b>	<b>2,009.58</b>
<b>Components of cash and cash equivalents</b>		
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
<b>Total cash and cash equivalents</b>	<b>1,166.52</b>	<b>2,009.60</b>





**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	<b>Segment Revenue</b>						
	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
	<b>TOTAL</b>	<b>36,677</b>	<b>42,261</b>	<b>61,890</b>	<b>78,938</b>	<b>1,22,373</b>	<b>2,35,627</b>
	Less: Inter segment revenue	642	722	974	1,364	1,850	3,054
	<b>Revenue from Operations</b>	<b>36,035</b>	<b>41,539</b>	<b>60,916</b>	<b>77,574</b>	<b>1,20,523</b>	<b>2,32,573</b>
2	<b>Segment Results</b>						
	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
	<b>TOTAL</b>	<b>2,917</b>	<b>3,098</b>	<b>13,901</b>	<b>6,015</b>	<b>30,346</b>	<b>46,539</b>
	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						
	<b>Total Profit before Tax from Continuing operations</b>	<b>2,548</b>	<b>2,728</b>	<b>12,749</b>	<b>5,276</b>	<b>28,006</b>	<b>44,214</b>
	Less: Loss from Power Plant (discontinuing operations)	(9)	(9)	(14)	(18)	(22)	(59)
	<b>Total Profit before Tax including loss from Continuing &amp; discontinuing operations</b>	<b>2,539</b>	<b>2,719</b>	<b>12,735</b>	<b>5,258</b>	<b>27,984</b>	<b>44,155</b>
3	<b>Segment Assets</b>						
	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
	<b>TOTAL</b>	<b>1,68,360</b>	<b>1,69,538</b>	<b>1,68,776</b>	<b>1,68,360</b>	<b>1,68,776</b>	<b>1,68,317</b>
4	<b>Segment Liabilities</b>						
	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)	-	-	-	-	-	-
	<b>TOTAL</b>	<b>59,786</b>	<b>62,647</b>	<b>69,564</b>	<b>59,786</b>	<b>69,564</b>	<b>63,659</b>

**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)