



REF:SRHHL/SEC/2019-20

13.02.2020

To BSE Limited 25 th Floor, Phiroze Jeejeebhoy Towers Dalal Street MUMBAI - 400001 Scrip Code : 532842	To The National Stock Exchange Of India Ltd Exchange Plaza Bandra Kurla Complex, Bandra (East) MUMBAI - 400051 Scrip Code : SRHHYPOLTD
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Dear Sir

Sub: Submission of Un Audited Financial Results for Third quarter/ nine months period ending 31.12.2019

Ref: Regulation 33 of SEBI(LODR) Regulations,2015

Please find enclosed a copy of Un Audited Financial Results for the third quarter/ nine months ending 31st December , 2019 which were taken on record by the Board of Directors in their Meeting held on 13th February , 2020.

Please find enclosed a copy of Limited Review Report certified by the Statutory Auditor.

This is for your kind information and records.

Thanking You

Yours faithfully
For Sree Rayalaseema Hi-Strength
Hypo Limited

V. Surekha
V Surekha
Company Secretary





Independent Auditor's Limited Review Report on Unaudited Financial results of Sree Rayalaseema Hi-Strength Hypo Limited for the Quarter and nine months period ended 31st December 2019 pursuant to Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations,2015, as amended.

Review Report to
The Board of Directors
Sree Rayalaseema Hi-Strength Hypo Limited

We have reviewed the accompanying statement of unaudited financial Results('the statement') of M/s. Sree Rayalaseema Hi-Strength Hypo Limited ('the Company') Registered Office: Gondiparla, Kurnool-518004 (Andhra Pradesh) for the quarter and nine months ended **31st December, 2019** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No.CIR/CFD/CMD1/44/2019 Dt.29-3-2019 and SEBI Circular No.CIR/CFD/CMD1/80/2019 Dt.19-7-2019('the Circulars')

2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 13th February, 2020. Our responsibility is to issue a Report on the statement based on our review.

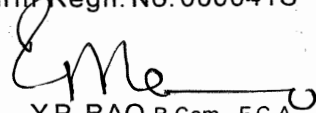
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India(ICAI). A review of interim financial information is limited to making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Hyderabad
Date : 13th February, 2020



For T. ADINARAYANA & CO.
Chartered Accountants
Firm Regn. No. 000041S


Y.P. RAO B.Com., F.C.A.
Proprietor, (M.No: 25266)

UDIN: 20025266AAAAAM7522

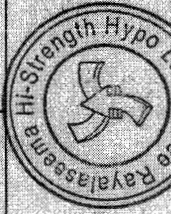
UN AUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2019

(₹. In Lakhs except EPS)

Sl.No	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2019 (Un-Audited)	30.09.2019 (Un-Audited)	31.12.2018 (Un-Audited)	31.12.2019 (Un-Audited)	31.12.2018 (Un-Audited)	
I	Revenue from operations	17,302.37	16,211.39	16,376.99	50,939.89	50,520.33	70,214.05
II	Other income	112.96	28.19	77.19	165.49	211.95	206.77
III	Total Revenue (I+II)	17,415.32	16,239.58	16,454.18	51,105.37	50,732.28	70,420.82
IV	Total Expenditure						
	a) Cost of materials consumed	7,956.04	8,664.91	9,443.21	25,383.57	26,547.92	36,098.74
	b) Purchases of Stock-in-trade	2,137.40	1,581.57	469.87	5,853.50	6,439.68	9,465.74
	c) Change in inventories of finished goods, work-in progress and stock in trade	729.54	(794.98)	307.25	(97.26)	50.09	650.87
	d) Employee benefits expenses	502.68	521.27	510.71	1,539.96	1,522.64	2,147.61
	e) Finance cost	190.68	206.80	364.91	619.51	724.52	1,039.16
	f) Depreciation/Amortisation expenses	1,256.85	1,256.84	1,102.42	3,770.53	3,307.26	4,491.88
	g) Other expenses	3,129.06	3,706.06	2,950.22	10,464.07	8,702.56	12,562.00
	Total (a to g)	15,902.24	15,142.47	15,148.59	47,533.87	47,294.67	66,456.00
V	Profit before exceptional items and tax (III-IV)	1,513.08	1,097.11	1,305.59	3,571.50	3,437.61	3,964.82
VI	Exceptional items						255.78
VII	Profit before Tax (V+VI)	1,513.08	1,097.11	1,305.59	3,571.50	3,437.61	4,220.60
VIII	Tax expenses						
	Current Tax for the Period	539.87	586.65	498.49	1,596.96	1,397.47	1,689.77
	Deferred Tax	(77.89)	(301.77)	(198.55)	(680.09)	(736.60)	465.56
	Earlier years Tax adjustments						22.70
	Sub Total VIII	461.97	284.88	299.94	916.86	660.87	2,178.03
IX	Profit for the period (VII-VIII)	1,051.11	812.23	1,005.65	2,654.64	2,776.74	2,042.57
X	Other comprehensive income						
	Net gain/(losses) on FVOCI financial instruments	85.36	(1,382.08)	344.92	(3,725.30)	(3,664.53)	(2,207.39)
	Re-measurement gains/(losses) on defined benefit plans						9.05
	Tax on above items	(29.83)	482.96	(120.53)	1,301.77	1,280.53	768.18
	Sub Total (X)	55.53	(899.12)	224.39	(2,423.53)	(2,384.00)	(1,430.16)
XI	Total Comprehensive income for the period (IX+X)	1,106.64	(86.89)	1,230.04	231.11	392.74	612.41
XII	Earnings per Equity share						Annualized
	(a) Basic (Rs.)	6.12	4.73	5.86	15.47	16.18	11.90
	(b) Diluted (Rs.)	6.12	4.73	5.86	15.47	16.18	11.90

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH)
 Chairman & Managing Director



Segment wise revenue, results and Assets & Liabilities

(₹. In Lakhs)

Sl. No	Particulars	Quarter ended		Nine Months Ended		Year Ended
		31.12.2019 (Un-Audited)	30.09.2019 (Un-Audited)	31.12.2018 (Un-Audited)	31.12.2018 (Un-Audited)	31.03.2019 (Audited)
1	Segment Revenue					
	Chemicals and Trading	16,413.24	15,344.68	15,758.80	48,447.28	67,265.29
	Power Generation	2,118.62	1,641.19	1,603.44	5,144.95	6,983.48
	Unallocated	112.96	28.19	77.19	165.49	206.77
	Total	18,644.81	17,014.06	17,439.43	53,757.71	74,455.54
	Less: Intersegment Revenue	(1,229.49)	(774.48)	(985.25)	(2,652.34)	(4,034.72)
	Net Sales/Income from Operations	17,415.32	16,239.58	16,454.18	51,105.37	70,420.82
2	Segment Results (Profit before Tax & Finance Cost)					
	Chemicals and Trading	1,392.77	1,147.81	1,545.59	3,653.78	4,734.04
	Power Generation	198.03	127.91	47.72	371.74	318.95
	Unallocated	112.96	28.19	77.19	165.49	206.77
	Total	1,703.76	1,303.91	1,670.50	4,191.01	5,259.76
	Less: Interest (Net)	(190.68)	(206.80)	(364.91)	(619.51)	(1,039.16)
	Total Profit Before Tax	1,513.08	1,097.11	1,305.59	3,571.50	4,220.60
3	Segment Assets					
	Chemicals and Trading	35,088.31	34,679.79	36,070.30	35,088.31	33,532.08
	Power Generation	5,372.43	5,570.81	7,334.57	5,372.43	6,939.86
	Others	4,086.37	4,030.84	3,136.98	4,086.37	6,509.90
	Total	44,547.11	44,281.44	46,541.85	44,547.11	46,981.84
4	Segment Liabilities					
	Chemicals and Trading	10,181.01	10,830.13	10,787.02	10,181.01	11,602.72
	Power Generation	668.29	782.26	1,161.62	668.29	1,129.61
	Others	1,037.91	1,115.81	1,540.58	1,037.91	1,718.00
	Total	11,887.20	12,728.20	13,489.22	11,887.20	14,450.33

Notes

- The above Un-audited Financial Results for the third quarter/nine months period ending 31.12.2019 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13.02.2020. The Statutory Auditors have carried out Limited Review of the above financial results.
- Pending exercise of option available for choosing concessional rates from the financial year 2019-20 under section 115BAA of the Income Tax Act, 1961, tax expenses for the quarter/Nine months period ended December 2019 is estimated as per existing rates.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

For Sree Rayalaseema Hi-Strength Hypo Ltd.



I.C. Bharath
Chairman & Managing Director
DIN : 00125087

Date: 13th February, 2020
Place: Kurnool.