

То	То
BSE Limited	The National Stock Exchange Of India Ltd
25 <sup>th</sup> Floor, Phiroze Jeejeebhoy Towers	Exchange Plaza
Dalal Street	Bandra Kurla Complex, Bandra (East)
MUMBAI - 400001	MUMBAI – 400051
Scrip Code : 532842	Scrip Code : SRHHYPOLTD

Dear Sir

- Sub: Outcome of Board Meeting & Submission of Audited Financial results for the fourth guarter and year ended 31.03.2020
- Ref: Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company at its Meeting held today, inter-alia, has considered and approved Standalone and Consolidated Audited Financial results of the Company for the guarter and year ended March 31, 2020.

Copy of the audited financial results (Standalone and Consolidated) along with the Auditor's Report (Standalone and Consolidated) is attached herewith for your reference.

The Board of Directors at the said meeting recommended the payment of dividend @25% on paid up share capital of the Company i.e., Rs. 2.50 (Two Rupees fifty paice only) per equity share of face value of Re. 10/- each for the financial year ended 31<sup>st</sup> March, 2020, subject to approval of the shareholders at the ensuing Annual General Meeting.

Receivantante Winnie 33 of UPER (Debug (Palet Admin and Dessinction Responses) Pursuant to Regulation 33(3)(d) of SEBI LODR, it is hereby declared that M/s. T. Adinarayana & Co., Chartered Accountants, the Statutory Auditors of the Company have issued Audit Report with unmodified opinion in respect of the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended March 31, 2020. Please find enclosed declaration in this regard.

Further, in accordance with SEBI circular no. SEBI/HO/CFD/CMD:/CIR/P/2020/79 dated May 12, 2020 granting relaxation from complying with the provisions of Regulation 47 of SEBI LODR for all events scheduled till June 30, 2020, the Company shall not publish the above audited financial results in the newspapers.

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Thanking You

Yours faithfully a manage day because of water of the of the party here a section of the party the party of For Sree Rayalaseema Hi-Strength Hypo Limited

V Surekha Company Secretary



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Corp. Off. : 216, K.J.S. Complex, Bhagya Nagar, Kurnool - 518 004 A.P. India Tel : +91-8518-222097 (Direct), 289600 Ext.: 332 Fax : +91-8518-226656, 223066 Grams : HI-STRENGTH Web : www.srhhl.com Email: aquafit@gmail.com, aquafit@srhhl.com

ISO 9001, 14001 & OHSAS 18001 CERTIFIED COMPANY

Regd. Office, Gondiparla, Kurnool-518 004 CIN - L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066 Sree Rayalaseema Hi-Strength Hypo Limited

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

# STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2020

Antility	SL.No.	. Particulars		Ouarter ended		Year	Ended
Revenue from operations         Lutatited         Cut-Audited         Audited         Audited           Other income         Color income         17:30:23         17:30:23         19:68:55         68:30:23           Other income         Color income         18:19:68:36         19:68:55         68:30:31           Total Revenue (t-II)         18:19:68:38         71:31:35         9:68:56         9:30:65           Total Revenue (t-II)         18:19:68:38         7:31:31         2:79:56         9:30:56         9:31:66           Other inclus         0:00:75         3:13:66         9:31:66         9:31:66         9:31:27           Other inclus         0:00:75         2:34:66         9:31:36         6:30:77         2:30:72           Other inclus         0:00:75         2:34:66         3:13:66         3:32:66         3:32:73           Other expenses         2:34:65         3:13:66         3:32:73         2:37:73           Other expenses         1:25:68         1:13:66         3:32:66         4:34:36           Other expenses         2:34:65         3:34:64         3:63:73         1:34:64           Other expenses         1:25:68         1:25:68         1:24:69         4:34:36           Other expenses         1:25:68<			31.03.2020	21 12 2010	31 03 2010	31 03 2020	31.03.2010
Revenue from operations $173033$ $173033$ $173033$ $173033$ $969333$ $9693345$ $993045$ Total Expenditure         1041 Expenditure $226333$ $795643$ $9930435$ $993045$ Total Expenditure $302666$ $953025$ $943055$ $943045$ $9391435$ Total Expenditure $302666$ $953026$ $943045$ $939143$ $933163$ Ofchange in Inventories of finished goods work-in progress and of Change in Inventories of finished goods work-in progress and of $31311$ $223545$ $943656$ $939143$ $232257$ $943656$ $939143$ $943656$ Ofchange in Inventories of finished goods work-in progress and of $31311$ $27234$ $943656$ $243450$ $253272$ $943656$ Ofchange in Inventories of finished goods work-in progress and of $31344$ $923460$ $72321$ $947501$ $947526$ $943656$ $1294975$ Ofchange in the rection expenses $1722313$ $132663$ $312646$ $95352$ $94450$ $252724$ $94450$ Ofchange in the rection expenses $1722313$ $172314$ $172$			(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
Other income         226.20         112.96         (5.17)         39           Total Expenditure         3.056.04         9.550.82         34.33         9.969.35         9.93           Joral Expenditure         8.953.38         7.956.04         9.550.82         34.33         9.960.06         9.93           Joral Expenditure         8.953.38         7.956.04         9.550.82         34.33         9.960.06         9.93           Joral Expenditure expenses         7.12.15         3.026.06         9.93         9.14.44         86.75           JOral Prints consumed         8.953.38         7.12.15         3.026.06         9.33         9.14.44         86.75           JOral Prints consumed         8.953.38         7.12.15         1.12.56.85         1.134.46         86.75           Offmance cost         1.72.56.13         1.135.65         1.134.46         86.75         84.75           Ofther expenses         1.72.56.13         1.135.65         1.134.46         87.32         84.75           Polit before exceptional items and tax (III-IV)         97.34         1.135.65         1.134.40         2.257.94         4.34           Foreit before exceptional items and tax (III-IV)         97.34         1.131.65         7.33.106         7.34.13         <	I	Revenue from operations	17,970.33	17,302.37	19,693.72	68,910.22	70,214.05
Total Revenue (t+1)         18,196,53         17,415,33         19,689,55         69,30           10 tal Expenditure         9,051,33         2,955,02         3,43,03         3,056,06         9,39,33           9 (Cotest of materials consumed         8,953,38         7,956,04         9,550,02         9,43,3         2,137,40         3,056,06         9,93           9 (Cotest of materials consumed         8,953,38         7,956,04         1,046         5,02         9,146,4         5,02           9 (Depreciation/Amortisation expenses         7,12,56,44         1,256,58         1,124,46         5,02         9,146,4         5,02           9 (Depreciation/Amortisation expenses         1,256,58         1,124,46         5,02         9,146,4         5,02           9 (Debrerexpenses         1,256,58         1,124,46         5,02         9,146,4         5,02           10 all ta to g         17,223,13         15,902,35         1,124,46         5,02         9,146,4         2,43           10 all ta to g         17,23,13         1,5902,35         1,134,46         3,57,34         4,34           10 all ta to g         17,121,31         6,07,38         1,214,46         3,57,34         4,34           10 all ta to g         17,121,31         1,722,313	П	Other income	226.20	112.96	(5.17)	391.69	206.77
Iotal Expenditure         8953.38         7956.04         9,550.82         34,33           b)Drectasts consumed         8,953.38         7,956.04         9,550.82         34,33           b)Drectasts consumed         4,078.13         2,137,40         3,026.06         9,550.82         34,33           c)Change in inventories of finished goods, work-in progress and stock in trade         (513.11)         729.54         600.78         (61           o)Entrances of finished goods, work-in progress and stock in trade         (513.11)         729.54         600.78         (61           o)Entrances         1,256.83         1,146.4         500         3,839.44         12,94           o)Entrances         1,256.83         1,151.00         3,839.44         12,94         50           g)Depresion         1,256.83         1,151.30         73.30         1,513.06         3,839.44         12,94           finitheres         1,723.13         1,513.06         3,839.44         12,94         50           footit before tax (V+VI)         97.3.40         1,513.06         3,839.44         12,94           finitheres         1,713.33         1,513.06         3,839.74         12,94           footit before         2,55         1,513.01         2,55         4,54 </td <td>Η</td> <td>Total Revenue (I+II)</td> <td>18,196.53</td> <td>17,415.33</td> <td>19,688.55</td> <td>16.106,69</td> <td>70,420.82</td>	Η	Total Revenue (I+II)	18,196.53	17,415.33	19,688.55	16.106,69	70,420.82
a) Cost of materials consumed         8,953.38         7,956.04         9,550.82         3,433         9,350.86         9,433         3,2137.40         3,056.06         9,933         6,02.78         (61)         1,226         1,131,13         729,54         6,00.78         (61)         2,125         6,131,13         729,54         6,00.78         (61)         2,126         1,134,60         3,056.06         9,339         4,132,49         5,00.78         6,137         2,225         6,137         2,126         1,132,06         3,134,61         5,00.78         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         6,137         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125         2,125	S	Total Expenditure					
b)Purchases of Stock-in-trade         4.078.13         2.137.40         3.026.06         9.93           c)Change in inventories of finished goods, work-in progress and c)Change in inventories of finished goods, work-in progress and d)Employee brenifis expenses         712.75         30.06.8         5.02           c)Change in inventories of finished goods, work-in progress and d)Employee brenifis expenses         712.76         30.26.8         5.01           d)Employee         10 Empreciation (Amortisation expenses)         2.43.45         3.12.96.6         3.89.44         12.94           f)Depreciation (Amortisation expenses)         2.45.68         3.12.96.6         3.89.94         12.94           f)Depreciation (Amortisation expenses)         2.45.68         3.12.96.6         3.89.94         12.94           f)Depreciation (Amortisation expenses)         2.45.68         3.12.96.6         3.89.94         12.94           f)Depreciation (Amortisation expenses)         2.45.68         3.13.96.6         3.89.94         12.94           f)Defered Tax         17.22.313         15.902.25         19.161.31         64.75           f)Defered Tax         7.72.94         4.14         2.94         2.93.87         2.01           f)Defered Tax         Current Tax (v+VI)         97.3.40         1.513.06         3.89.67         2.02.16         (		a)Cost of materials consumed	8,953.38	7,956.04	9,550.82	34,336.95	36,098.74
C/Change in inventories of finished goods, work-in progress and stock in trade         (5)         729.54         600.78         (6)           9         Introlovee benefits expenses $12.56.84$ $1.134.60$ $2.35$ $2.35.94$ $2.25$ 9         Finance cost $1.256.84$ $1.134.60$ $5.02$ $6.078$ $6.17$ 9         Pinance cost $1.256.84$ $1.256.86$ $1.184.60$ $5.02$ 9         Pinance cost $2.345.66$ $3.129.06$ $3.859.44$ $12.94$ 9         Pinetitibe to expenses $1.256.84$ $1.256.86$ $1.134.60$ $5.02$ 9         Pinetitibe to experiment items and tax (III-IV) $7.72.31.31$ $1.590.2.35$ $1.94.71$ $4.34$ 9         Profit before exceptional items and tax (III-IV) $7.72.31.31.306$ $7.35.06$ $3.52.734$ $4.34$ 10 contract tax (V+VI) $7.72.31.31.306$ $7.33.02$ $7.34.54$ $5.27.246$ $4.34$ 11 contract tax (V+VI) $7.73.91$ $1.513.06$ $7.33.02$ $7.34.56$ $2.27.246$ $2.27.276$ 11 contract		b)Purchases of Stock-in-trade	4,078.13	2,137.40	3,026.06	9,931.63	9,465.74
stock in trade         (513.11)         729.54         600.78         (61)           d)Employee benefits expenses         712.76         302.68         62.437         2.25           e)Finance cost         12.56.85         1.134.60         5.02           f)Depreciation/Amortisation expenses         1.256.85         1.134.60         5.02           g)Other expensis         2.35.68         3.129.06         3.859.44         12.94           Foot and at og         7.7.22.13         15.902.25         19.161.31         64.75           Profit before exceptional items and tax (III-IV)         7.3.24         4.34         4.34           Exceptional items         7.3.01         97.3.40         1.513.08         783.02         4.34           Frofit before Tax (V+VI)         97.3.40         1.513.08         783.02         4.34           Current Tax for the Period         7.1.60         5.39.87         4.34         3.00           Deferred Tax         Current Tax for the Period         1.136.57         1.513.01         7.32           Advisition         7.3.67         1.513.08         7.34.15         3.79           Deferred Tax         Current Tax (V+VI)         1.136.57         1.202.16         1.32           Deferred Tax		c)Change in inventories of finished goods, work-in progress and					
d)Employee benefits expenses         712.76         502.68         624.97         2.25           e)Finance cost         243.45         190.68         314.44         66           f)Depreciation/Amortisation expenses         2,455.68         1,134.40         5.02           g)Obber expenses         2,455.68         1,134.40         5.02           g)Obber expenses         2,455.68         1,134.40         5.02           g)Obber expenses         17,223.13         15,902.25         19,161.31         64,75           Profit before exceptional items         17,223.13         15,902.25         19,161.31         64,75           Profit before exceptional items         973.40         1,513.08         527.24         4,34           Profit before exceptional items         973.40         1,513.08         527.24         4,34           Tax expense         414.90         539.87         222.31         2,01           Current Tax (or the Period         (1,57         0,539.87         2,20         2,10           Sub Total VIII         1,136.71         1,202.16         1,202.16         1,202.16           Deferred Tax         Current Tax (or the Period         (1,58)         1,202.16         2,22.70           Sub Total VIII         1,136.		stock in trade	(513.11)	729.54	600.78	(610.37)	650.87
e)Finance cost $249.45$ 190.68         314.64         86           f)Depreciation/Amortisation expenses $1.256.44$ $1.256.54$ $1.294.60$ $5.02$ f)Depreciation/Amortisation expenses $2.485.64$ $3.129.06$ $3.859.44$ $2.29$ f)Depreciation/Amortisation expenses $1.725.13$ $1.5702.25$ $9.129.44$ $4.29.44$ f)Depreciation/Amortisation expenses $1.7223.13$ $1.5902.25$ $9.357.24$ $4.34$ f)Depreciational items and tax (III-IV) $973.40$ $1.513.08$ $527.24$ $4.34$ Profit before Tax (V+VI) $973.40$ $1.513.08$ $733.02$ $4.34$ Tax expenses $2.414.90$ $539.47$ $1.202.16$ $1.207$ Profit before Tax (N+VI) $973.40$ $1.517.17$ $2.27.70$ $2.27.70$ Tax expenses $2.414.90$ $539.47$ $2.202.16$ $1.27.17$ $7.57$ Defered Tax (Or the Period $1.14.97$ $1.136.57$ $1.051.10$ $2.27.70$ $2.27.70$ $2.27.70$ Deferend VII $2.046.196$ $2.935.7$		d)Employee benefits expenses	712.76	502.68	624.97	2,252.72	2,147.61
f)Depreciation/Amortisation expenses         1,256.85         1,184.60         5.02           g)Other expenses         2,485.66         3,129.06         3,889.44         12,94           rotal (a to g)         17,321.13         15,902.25         19,161.31         64,75           Profit before exceptional items and tax (III-IV)         973.40         1,513.08         527.24         4,54           Profit before Tax (V+VI)         973.40         1,513.08         527.24         4,54           Profit before Tax (V+VI)         973.40         1,513.08         733.02         4,54           Profit before Tax (V+VI)         973.40         1,513.08         733.02         4,54           I Tax expenses         414.90         539.87         733.02         4,54           I Tax expenses         414.90         539.87         733.02         4,54           I Tax expenses         414.90         539.87         73.02         4,54           I Tax expenses         414.90         539.87         29.03         1,271.21           I Tax expenses         Current Tax for the Period         1,136.57         1,051.16         (1,25           Earlier years Tax adjustments         1,136.57         1,051.16         (7,25         2,01		e)Finance cost	249.45	190.68	314.64	868.96	1,039.16
g)Other expenses $2,485.68$ $3,129.06$ $3,839.44$ $12,94$ Total (a to g) $17,233.13$ $15,90.25$ $19,161.31$ $64,75$ Profit before exceptional items and tax (III-IV) $973.40$ $1,513.08$ $527.24$ $4,94$ Profit before exceptional items and tax (III-IV) $973.40$ $1,513.08$ $537.24$ $4,54$ Exceptional items $973.40$ $1,513.08$ $537.24$ $4,54$ Exceptional items $973.40$ $1,513.08$ $537.24$ $4,54$ Current Tax (or the Period $414.90$ $539.87$ $202.31$ $2.01$ Defered Tax $(V+VI)$ $414.90$ $539.87$ $292.31$ $2.01$ Defered Tax $(V+VI)$ $75.807$ $(77.89)$ $1.202.16$ $(1.25)$ Latiler years Tax adjustments $(71.80)$ $1,713$ $75.94$ $457.14$ $(6.23)$ Defered Tax $(V+VII)$ $1,136.57$ $1,051.10$ $75.94$ $2.01$ Sub Total VIII $1,136.57$ $1,051.10$ $22.587$		[])Depreciation/Amortisation expenses	1,256.84	1,256.85	1,184.60	5,027.37	4,491.88
Total (a to g)         17,223.13         15,902.25         19,161.31         64,75           Profit before exceptional items and tax (III-IV)         973.40         1,513.08         527.34         4,34           Exceptional items         -         -         -         255.78         4,54           Exceptional items         -         -         -         255.78         4,54           Exceptional items         -         -         -         255.78         4,54           Fronfit before Tax (V+VI)         973.40         1,513.08         783.02         4,54           I Tax expenses         -         -         -         220.13         2,01           Deferred Tax         -         -         -         22.70         22.70         22.70           Sub Total VII         -         -         -         -         23.45         1,37.17         75           Profit for the period         -         -         -         -         -         22.70         22.70         22.70           Sub Total VII         -         -         -         -         -         22.70         1,25.17         75           Profit for the period         -         1,136.57         1,051.10		g)Other expenses	2,485.68	3,129.06	3,859.44	12,949.75	12,562.00
Index let to gy         17,223.13         15,902.25         19,161.31         64,75           Profit before exceptional items and tax (III-IV) $973.40$ $1,513.08$ $527.24$ $4,54$ Exceptional items $255.78$ $255.78$ $255.78$ $536.32$ $4,54$ Profit before exceptional items $73.40$ $1,513.08$ $733.02$ $255.78$ $4,54$ Profit before Tax (V+VI) $973.40$ $1,1490$ $539.87$ $222.31$ $201$ I ax expenses $414.90$ $578.07$ $441.90$ $539.87$ $222.31$ $201$ Deferred Tax         Current Tax for the Period $414.90$ $578.07$ $(77.89)$ $1,202.16$ $(1,25)$ Earlier years Tax adjustments $(163.17)$ $461.98$ $1,517.17$ $75$ Earlier years Tax adjustments $(163.17)$ $1,136.57$ $1,051.10$ $(723.15)$ $3,79$ Deferred Tax         Forther period (VII-VIII) $1,136.57$ $1,051.10$ $(724.15)$ $3,79$ Net gain /(losses) on FVTOCI financial instrunments $(163.17)$ $1,136.57$ </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Profit before exceptional items and tax (III-IV) $973.40$ $1,513.08$ $527.24$ $4,54$ Exceptional items $255.78$ $255.78$ $255.78$ $255.78$ $255.78$ $4,54$ Profit before Tax (V+VI) $973.40$ $1,513.08$ $733.02$ $4,54$ I rax expenses $414.90$ $539.87$ $292.31$ $201$ Deferred Tax $(77.39)$ $1,202.16$ $(1,25)$ $2270$ Earlier years Tax dojustments $(578.07)$ $(77.39)$ $1,202.16$ $(1,25)$ Earlier years Tax dojustments $(578.07)$ $(77.39)$ $1,202.16$ $(1,25)$ Earlier years Tax dojustments $(163.17)$ $461.98$ $1,577.17$ $75$ Sub Total VIII $(163.17)$ $1,136.57$ $1,051.10$ $(734.15)$ $3,79$ Other comprehensive income $(163.17)$ $1,136.57$ $1,56.74$ $(6,23)$ Net gain /(losses) on FVIOCI financial instruments $(2,511.75)$ $85.36$ $1,577.17$ $(5.25.91)$ Net gain /(losses) on defined benefit plans $22.170$		Total (a to g)	17,223.13	15,902.25	19,161.31	64,757.01	66,456.00
Exceptional items         255.78         255.78           Profit before Tax (V+VI)         973.40         1,513.08         783.02         4,54           I Tax expenses         973.40         1,513.08         783.02         4,54           I Tax expenses         814.90         539.87         292.31         2,01           Current Tax for the Period         1,140         539.87         292.31         2,01           Deferred Tax         (578.07)         (77.89)         1,202.16         (1,25)           Earlier years Tax adjustments         (163.17)         461.98         1,517.17         75           Sub Total VIII         1,136.57         1,051.10         (734.15)         3,79           Profit for the period (VII-VIII)         1,136.57         1,051.10         (734.15)         3,79           Other comprehensive income         016610         23.17.55         85.36         1,457.14         (6,23           Re-measurement gains/(losses) on defined benefit plans         23.87         0.05         2         2           Re-measurement gains/(losses) on defined benefit plans         23.87         1,457.14         (6,23         1,457         (6,64           Tax on above items         201         1,136.63         1,457         1,56	٧	Profit before exceptional items and tax (III-IV)	973.40	1,513.08	527.24	4,544.90	3,964.82
Profit before Tax (V+V1)         973.40         1,513.08         783.02         4,54           I Tax expenses $414.90$ $539.87$ $292.31$ $201$ Current Tax for the Period $414.90$ $539.87$ $292.31$ $201$ Deferred Tax $(77.89)$ $1,202.16$ $(1,25)$ Earlier years Tax adjustments $(578.07)$ $(77.89)$ $1,202.16$ $(1,25)$ Sub Total VII $(163.17)$ $461.98$ $1,517.17$ $75$ Profit for the period (VII-VIII) $1,136.57$ $1,051.10$ $(734.19)$ $3,79$ Other comprehensive income $(1,3.87)$ $1,136.57$ $1,051.10$ $(734.19)$ $3,79$ Re-measurement gains/(losses) on defined benefit plans $23.87$ $0,05$ $2.2$ $2.23.61$ $2.03$ Re-measurement gains/(losses) on defined benefit plans $2.61.96$ $(2,933)$ $(1,656)$ $1.756$ Re-measurement gains/(losses) on defined benefit plans $2.21.75$ $85.36$ $1,457.14$ $(6,23)$ Re-measurement gains/(losses) on defined benefit plans $2.21.75$ $85.36$	IJ	Exceptional items		•	255.78		255.78
I       Tax expenses       414.90       539.87       292.31       201         Current Tax for the Period $(77.89)$ $(77.89)$ $1.202.16$ $(1.25)$ Deferred Tax $(578.07)$ $(77.89)$ $1.202.16$ $(1.25)$ Earlier years Tax adjustments $(578.07)$ $(77.89)$ $1.202.16$ $(1.25)$ Sub Total VIII $(1.63.17)$ $461.98$ $1.501.10$ $(734.15)$ $3.79$ Profit for the period (VII-VIII) $1.136.57$ $1.051.10$ $(734.15)$ $3.79$ Other comprehensive income $(1.63.17)$ $461.98$ $1.56.73$ $9.05$ $2.24.15$ Not gain /(losses) on FVTOCI financial instruments $(2.511.75)$ $85.36$ $1.457.14$ $(6.23)$ Not gain /(losses) on defined benefit plans $2.3.87$ $1.051.10$ $(734.15)$ $3.79$ Re-measurement gains/(losses) on defined benefit plans $2.225.91$ $55.53$ $9.05$ $2.27.40$ $1.56$ Re-measurement gains/(losses) on defined benefit plans $2.106.63$ $1.464$ $1.766.63$ $2.9.70$ $6.9.66$ Total Comprehensive income for the period (X+X) $(1.089.33)$	ΠΛ	Profit before Tax (V+VI)	973.40	1,513.08	783.02	4,544.90	4,220.60
Current Tax for the Period         414.90         539.87         292.31         2.01           Deferred Tax $(77.89)$ $(77.89)$ $1,202.16$ $(1,25)$ Earlier years Tax adjustments $(578.07)$ $(77.89)$ $1,202.16$ $(1,25)$ Earlier years Tax adjustments $(578.07)$ $(77.89)$ $1,202.16$ $(1,25)$ Sub Total VIII $(163.17)$ $461.98$ $1,517.17$ $75$ Profit for the period (VII-VIII) $1,136.57$ $1,051.10$ $(734.15)$ $3,79$ Net gain /(losses) on FVTOCI financial instruments $(2,511.75)$ $85.36$ $1,457.14$ $(6.23)$ Net gain /(losses) on fVTOCI financial instruments $(2,21.175)$ $85.36$ $1,457.14$ $(6.23)$ Net gain /(losses) on defined benefit plans $23.87$ $(2,083)$ $(3.64)$ $(5.234)$ $1,56$ Not above items $21.00$ $(22.25.91)$ $55.53$ $9.05$ $(4.64)$ Tax on above items $1,216.48$ $1,716.48$ $1,716$ $(5.234)$ $1,56$ Tax on above items $1,010.663$	VIII						
Deferred Tax         (578.07)         (77.89)         1,202.16         (1,25)           Earlier years Tax adjustments         -         22,70         22,70         22,70           Sub Total VIII         (163.17)         461.98         1,517.17         75           Profit for the period (VII-VIII)         1,136.57         1,051.10         (734.15)         3,79           Profit for the period (VII-VIII)         1,136.57         1,051.10         (734.15)         3,79           Other comprehensive income         2,511.75         85.36         1,457.14         (6,23           Net gain /(losses) on FVTOCI financial instruments         2,511.75         85.36         1,457.14         (6,23           Net gain /(losses) on ferrome         23.87         -         9.05         2         2           Net gain /(losses) on defined benefit plans         2,387         -         9.05         2         2           Tax on above items         2,11.56         1,366         23.87         -         9.05         2         2           Tax on above items         2,014         1,066.63         1,106.63         1,166.63         219.70         685           Paidup Equity Share Capital For Sree Rayalaseema H-Sitengit Hypo Lld1,7,16.48         1,716.48         1,716.48 </td <td></td> <td>Current Tax for the Period</td> <td>414.90</td> <td>539.87</td> <td>292.31</td> <td>2,011.86</td> <td>1,689.77</td>		Current Tax for the Period	414.90	539.87	292.31	2,011.86	1,689.77
Earlier years Tax adjustments       -       -       22.70         Sub Total VIII       (163.17)       461.98       1,517.17       75         Profit for the period (VII-VIII)       1,136.57       1,051.10       (734.15)       3,79         Profit for the period (VII-VIII)       1,136.57       1,051.10       (734.15)       3,79         Other comprehensive income       (2,511.75)       85.36       1,457.14       (6,23         Net gain /(losses) on FVTOCI financial instruments       (2,511.75)       85.36       1,457.14       (6,23         Net gain /(losses) on FVTOCI financial instruments       23.87       -       9.05       2         Re-measurement gains/(losses) on defined benefit plans       23.87       -       9.05       2         Tax on above items       261.96       (2,25.91)       55.53       9.05       3         Tax on above items       261.96       (1,089.35)       1,166.63       219.70       685         Paidup Equity Share Capital For Sree Rayalaseema H-Strengtr       Hypo Lld <sub>1</sub> ,716.48       1,716.48       1,716         Other Equity       Capital For Sree Rayalaseema H-Strengtr       Hypo Lld <sub>1</sub> ,716.48       1,716.48       1,716.48       1,716.48       1,716.48       1,716         Earnings per Equity share		Deferred Tax	(578.07)	(77.89)	1,202.16	(1,258.16)	465.56
Sub Total VII       (163.17) $461.98$ $1,517.17$ $75$ Profit for the period (VII-VIII) $1,136.57$ $1,051.10$ $(734.15)$ $3,79$ Profit for the period (VII-VIII) $1,136.57$ $1,051.10$ $(734.15)$ $3,79$ Other comprehensive income $(1,16.52)$ $85.36$ $1,457.14$ $(6,23)$ Net gain /(losses) on FVTOCI financial instruments $(2,511.75)$ $85.36$ $1,457.14$ $(6,23)$ Net gain /(losses) on FVTOCI financial instruments $(2,511.75)$ $85.36$ $1,457.14$ $(6,23)$ Net gain /(losses) on fVTOCI financial instruments $(2,511.75)$ $85.36$ $1,457.14$ $(6,23)$ Re-measurement gains/(losses) on defined benefit plans $23.87$ $-2$ $9.05$ $2.2$ Tax on above items $261.96$ $(2,225.91)$ $55.53$ $953.85$ $(4.64)$ Total Comprehensive income for the period (IX+X) $(1,089.35)$ $1,716.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ $1,776.48$ </td <td></td> <td>Earlier years Tax adjustments</td> <td></td> <td></td> <td>22.70</td> <td>•</td> <td>22.70</td>		Earlier years Tax adjustments			22.70	•	22.70
Profit for the period (VII-VIII)         1,136.57         1,051.10         (734.15)         3,79           Other comprehensive income         (25.11.75)         85.36         1,457.14         (6,23           Net gain /(losses) on FVTOCI financial instruments         (2,511.75)         85.36         1,457.14         (6,23           Net gain /(losses) on FVTOCI financial instruments         (2,511.75)         85.36         1,457.14         (6,23           Re-measurement gains/(losses) on defined benefit plans         261.96         (2,283)         7,457.14         (6,23           Tax on above items         261.96         (2,25.91)         55.53         953.85         (4.64           Tax on above items         (1,089.35)         1,106.63         219.70         (85           Paidup Equity Share Capital For Sree Rayalaseema Hi-Strength Hypo Lld <sub>1</sub> ,716.48         1,716.48         1,716.48         1,716           Other Equity Share Capital For Sree Rayalaseema Hi-Strength Hypo Lld <sub>1</sub> ,716.48         1,716.48         1,716.48         1,716           Other Equity Share Capital For Sree Rayalaseema Hi-Strength Hypo Lld <sub>1</sub> ,716.48         1,716.48         1,716.48         1,716.48           Other Equity Share         Antualized         6.7         6.7         7.944		Sub Total VIII	(163.17)	461.98	1,517.17	753.70	2,178.03
Other comprehensive income         (2,511.75)         85.36         1,457.14         (6,23)           Net gain /(losses) on FVTOCI financial instruments         (2,511.75)         85.36         1,457.14         (6,23)           Re-measurement gains/(losses) on defined benefit plans         23.87         -         9.05         2           Tax on above items         23.87         -         9.05         2           Tax on above items         261.96         (29.83)         (512.34)         1,56           Tax on above items         261.96         (29.83)         (4.64)         (4.64)           Tax on above items         261.96         (29.83)         (7.64)         (5.46)           Total Comprehensive income for the period (IX+X)         (1,089.35)         1,106.63         219.70         (85)           Paidup Equity Share Capital For Sree Rayalaseema Hi-Strength Hypo Lld <sub>1,716.48</sub> 1,716.48         1,71         20,44           Other Equity         61         67         67         67         674         674	X	Profit for the period (VII-VIII)	1,136.57	1,051.10	(734.15)	3,791.20	2,042.57
Net gain /(losses) on FVTOCI financial instruments         (2,511.75)         85.36         1,457.14         (6,23)           Re-measurement gains/(losses) on defined benefit plans         23.87         -         9.05         2           Tax on above items         261.96         (2,983)         (512.34)         1,56           Tax on above items         261.96         (29.83)         (512.34)         1,56           Tax on above items         261.96         (29.83)         (512.34)         1,56           Total Comprehensive income for the period (IX+X)         (1,089.35)         1,106.63         219.70         (85           Paidup Equity Share Capital For Sree Rayalaseema Hi-Strength Hypo Ltd <sub>1</sub> ,716.48         1,716.48         1,716.48         1,716           Other Equity share         -         -         -         -         -         29,44           Earnings per Equity share         -         -         -         -         -         29,44           (a) Basic (Rs.)         -         -         -         -         -         -         29,44	×	Other comprehensive income					
Re-measurement gains/(losses) on defined benefit plans         23.87         -         9.05         2           Tax on above items         261.96         (29.83)         (512.34)         1,56           Tax on above items         261.96         (29.83)         (512.34)         1,56           Sub Total (X)         (2.225.91)         55.53         953.85         (4.64           Total Comprehensive income for the period (IX+X)         (1,089.35)         1,106.63         219.70         (85           Paidup Equity Share Capital For Sree Rayalaseema Hi-Sirengit Hypo Lld <sub>1</sub> ,716.48         1,716.48         1,716.48         1,716.48         1,716.48           Other Equity Share Capital For Sree Rayalaseema Hi-Sirengit Hypo Lld <sub>1</sub> ,716.48         1,716.48         1,716.48         1,716.48         1,716.48           Other Equity Share Capital For Sree Rayalaseema Hi-Sirengit Hypo Lld <sub>1</sub> ,716.48         1,716.48         1,716.48         1,716.48         1,716.48           Barings per Equity Share         6.814.8711         6.87         6.7         6.944         29,44		Net gain /(losses) on FVTOCI financial instruments	(2,511.75)	85.36	1,457.14	(6,237.05)	(2,207.39)
Tax on above items       261.96       (29.83)       (512.34)       1,56         Sub Total (X)       (20.000)       55.53       953.85       (4,64)         Total Comprehensive income for the period (IX+X)       (1,089.35)       1,106.63       219.70       (85)         Paidup Equity Share Capital For Sree Rayalaseema Hi-Strength Hypo Lld <sub>1,716.48</sub> 1,716.48       1,716.48       1,716.48       1,716.48         Other Equity       Other Equity share       -       -       29,44         (a) Basic (Rs)           29,44		Re-measurement gains/(losses) on defined benefit plans	23.87	-	9.05	23.87	<b>50</b> .6
Sub Total (X)         (2,225.91)         55.53         953.85         (4,64)           Total Comprehensive income for the period (IX+X)         (1,089.35)         1,106.63         219.70         (85)           Paidup Equity Share Capital For Sree Rayalaseema Hi-Strength         Hypo Lld <sub>1</sub> ,716.48         1,716.48		Tax on above items	261.96	(29.83)	(512.34)	1,563.73	768.18
Total Comprehensive income for the period (IX+X)     (1,089.35)     1,106.63     219.70     (85)       Paidup Equity Share Capital For Sree Rayalaseema HI-Strength Hypo Ltd <sub>1</sub> ,716.48     1,716.48     1,716.48     1,716.48     1,716.48       Other Equity Share Capital For Sree Rayalaseema HI-Strength Hypo Ltd <sub>1</sub> ,716.48     1,716.48     1,716.48     1,716.48     1,716.48       Other Equity Share Capital For Sree Rayalaseema HI-Strength Hypo Ltd <sub>1</sub> ,716.48     -     -     29,44       Earnings per Equity share     (1.8. BHARATH)     6.67     6.17     (1.28)		Sub Total (X)	(2,225.91)	55.53	953.85	(4,649.44)	(1,430.16)
Paidup Equity Share Capital For Sree Rayalaseema Hi-Strengul Hypo Lld <sub>1,716.48</sub> 1,716.48     1,716.48     1,716.48       Other Equity     -     -     -     29,44       Earnings per Equity share     (1.0. BHARATH)     6.7     6.1     (4.78)	X	Total Comprehensive income for the period (IX+X)	(1,089.35)	1,106.63	219.70	(858.25)	612.41
Other Equity     Other Equity share     -     -     29,44       Earnings per Equity share     Not Annualized     -     29,44       (a) Basic (Rs.)	IIX	Paidup Equity Share Capital For Sree Rayalaseema Hi-Strengh	Hypo Lld1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
Earnings per Equity share Not Annualized Nation Na	XIII	Other Equity	•			29,440.20	30,815.02
	VIX	X		Vot Annualized		Annu	alized
		(a) Basic (Rs.) Chailman & Managing Director	ctor 6.62	6.12	(4.28)	22.09	11.90

# STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST March, 2020

Particulars	As at 31st arch, 2020	(₹. in Lakhs) As at 31st March, 2019
ASSETS	,	
Non-current assets		
(a) Property, Plant and Equipment	12,730.72	19,438.19
(b) Right-to-use assets on lease	1,042.84	-
(c) Capital work-in-progress	305.49	
<ul><li>(d) Investment properties</li><li>(e) Financial assets</li></ul>	2,375.00	-
i) Investments	1,843.59	6,509.90
ii) Other financial assets	416.05	391.81
(f) Other non-current assets	1,009.32	1,191.74
Total Non-current assets	19,723.02	27,531.64
Current assets		<u>.</u>
(a) Inventories	3,670.83	3,704.83
(b) Financial assets		
i) Trade receivables	8,203.01	8,789.57
ii) Cash and cash equivalents	4,163.96	177.62
iii) Bank balances other than Cash and cash equivalents	4,477.54	1,340.98
iv) Loans v) Other financial assets	83.31	131.84
(c) Current Tax Assets (Net)	294.93	51.7(
(d) Other current assets	3,867.60	5,253.66
Total Current assets	24,761.19	19,450.21
TOTAL ASSETS	44,484.20	46,981.84
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	29,440.20	30,815.02
Total Equity	31,156.68	32,531.50
Liabilities		
Non-current liabilities		
<ul><li>(a) Financial liabilities</li><li>i) Borrowings</li></ul>	94.38	ED4 4
i) Others	127.99	594.49 130.74
iii) Lease Liability	928.05	0.0
(b) Deferred tax liabilities (Net)	465.85	1,718.00
(c) Deferred Government grants	101.95	107.9
(d) Provisions	98.08	93.2
Total Non-current liabilities	1,816.31	2,644.4
Current liabilities		
(a) Financial liabilities		
i) Borrowings	3,860.63	3,959.1
ii) Trade payables		
<ul> <li>(A) total outstanding dues of micro enterprises and small enterprises; and</li> </ul>	143.31	180,2
(B) total outstanding dues of creditors other than micro	140.01	100,2
enterprises and small enterprises.	2,355.91	4,002.1
iii) Other financial liabor See Rayalaseema Hi-Strength Hypo Ltd.	1,496.76	
iv) Lease Liability	257.18	
(b) Other current liabilities	1,874.18	
(c) Provisions Chairman & Managing Director	95:49	
Chairman & Managing Photon	1 107 7E	521.5
(d) Current tax liability (Net)	1,427.75	
(d) Current tax liability (Net) Total Current liabilities TOTAL LIABILITIES	1,427.75 11,511.21 13,327.52	11,805.9 14,450.33

# Standalone Cash flow statement for the period ended 31st March, 2020

				(₹. in Lakhs)
Particulars		For	the period ended March 31,2020	For the year ended March 31,2019
Cash flow from operating activities				
Profit before tax			4,544.90	4,220.60
Profit before exceptional items and tax			4,544.90	4,220.60
Adjustments to reconcile profit before tax to net cash flows				
Depreciation and amortisation expenses			5,027.37	4,491.86
Interest received			(182.19)	(55.16
Allowance for expected credit loss on trade receivables			-	11.49
Interest paid			868.96	1,576.35
Interest expense due to amortisation of processing fees			0.74	3.13
Interest income & expenses due to amortisation of rent de	posits		(8.62)	(3.03
Income due to government grant recognised	an ann an Ala		(6.00)	(6.00
Net gains/(losses) on FVTPL instruments				(40.84
Profit on sale of investments/property	1			(255.78
Operating profit before working capital changes			10,245.16	9,942.62
Working capital adjustments:				
(Decrease)/Increase in trade payables			(1,683.22)	1,896.56
(Decrease)/Increase in non-current financial liabilities			(2.75)	4.50
(Decrease)/Increase in current financial liabilities			(350.02)	(20.13
(Decrease)/Increase in other current liabilities			669.22	(353.98
(Decrease)/Increase in short term provisions			4.37	6.04
(Decrease)/Increase in long term provisions			28.72	2.94
(Increase)/Decrease in non-current financial asset			(10.55)	(115.27
(Increase)/Decrease in other non-current assets			176.60	(57.97
(Increase)/Decrease in trade receivables			586.56	(3,094.55
(Increase)/Decrease in inventories			34.00	(52.59
(Increase)/Decrease in other current assets			1,386.06	(1,046.52
(Increase)/Decrease in financial assets			(194.70)	(43.98
Cash generated from operating activities			10,889.46	7,067.68
Direct taxes paid (net)			(1,105.64)	(1,090.73
Net cash flow from operating activities (A)			9,783.82	5,976.95
Cash flows from investing activities				
Purchase of fixed assets, including CWIP			(805.83)	(4,494.38
Investment in subsidiary			(1.00)	
Sale of investment				2,768.18
Interest received			182.19	55,16
Redemption/(Investment) of margin money deposit			(3,255.22)	(664.85
Earmarked for dividend			118.66	(16.42
Net cash flow from/ (used in) investing activities (B)			(3,761.19)	(2,352.31
Cash flows from financing activities				
Proceeds from equity				632.03
Interest paid			(765.71)	(1,576.35
(Repayment)/Proceeds of long term borrowings			(500.11)	(1,574.79
(Repayment)/Proceeds from short term borrowings			(98.47)	(833.20
Dividend paid	A STREET, STRE		(413.86)	(392.52
(Repayment)/Proceeds of lease liability			(258.13)	
Net cash flow from/ (used in) in financing activities (C)			(2,036.29)	(3,744.89
Net increase/(decrease) in cash and cash equivalents (A +	B + C)		3,986.34	(120.2
Cash and cash equivalents at the beginning of the year			177.62	297.87
Cash and cash equivalents at the end of the year For Stee Ray	H emagazele	i-Strength	Hypo Ltd. 4,163.96	177.62
전 - · · · · · · · · · · · · · · · · · ·				
Components of cash and cash equivalents	1MA	the		
Cash on hand	C BHA	RATH)	8.24	16.50
Balances with banks Chairm	an & Mana	aging Dire		
- in Current Account	an a mans		4,155.73	161.13

<sup>4,163.96</sup> 

			Quarter ended		Year	Year Ended
SI.No.	Particulars	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	Segment Revenue					
	Chemicals and Trading	17,247.44	16,413.24	19,034.93	65,694.72	67,265.29
_	Power Generation	1,620.25	2,118.62	1,438.09	6,765.20	6,983.48
_	Unallocated	226.20	112.96	(2.17)	391.69	206.77
	Total	19,093.89	18,644.82	20,467.85	72,851.61	74,455.54
	Lessintersegment Revenue	(897.36)	(1,229.49)	(779.30)	(3,549.70)	(4,034.72)
-	Net Sales/Income from Operations	18,196.53	17,415.33	19,688.55	16.105,63	70,420.82
0 0	Segment Results (Profit before Tax & Finance Cost)					
	Chemicals and Trading	926.10	1,392.77	1,321.79	4,579.88	4,734.04
<u>+</u>	Power Generation	70.55	198.03	(218.96)	442.29	318.95
<u> </u>	Unallocated	226.20	112.96	(5.17)	391.69	206.77
<u></u>	Total	1,222.85	1,703.76	1,097.66	5,413.86	5,259.76
<u> </u>	Less: Interest (Net)	(249.45)	(190.68)	(314.64)	(868.96)	(1,039.16)
<u> </u>	Total Profit Before Tax	973.40	1,513.08	783.02	4,544.90	4,220.60
m m	Segment Assets				-	1
<u> </u>	Chemicals and Trading	37,772.32	35,088.31	33,532.08	37,772.32	33,532.08
<u>144</u>	Power Generation	4,868.29	5,372.43	6,939.86	4,868.29	6,939.86
<u> </u>	Others	1,843.59	4,086.37	6,509.90	1,843.59	6,509.90
<b></b>	Total	44,484.20	44,547.11	46,981.84	44,484.20	46,981.84
4	Segment Liabilities					
<u>v</u>	Chemicals and Trading	12,311.47	10,181.01	11,602.72	12,311.47	11,602.72
124	Power Generation	550.20	668.29	1,129.61	550.20	1,129.61
<u> </u>	Others	465.85	1,037.91	1,718.00	465.85	1,718.00
	Total	13,327.52	11,887.21	14,450.33	13,327.52	14,450.33

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T. Managing Director

The above standalone Audited Financial Results for the fourth quarter / year ending March 31,2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on June 30,2020. Notes

- The Board of Directors have recommended final dividend of Rs.2.50 per share of Rs. 10/- each (25% on paid up Equity share capital) for financial year ended March 31,2020 subject to members approval in the ensuing Annual General Meeting.
  - The Company has decided to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation laws (Amendment)
    - Ordinance, 2019 the tax effect was given in the current quarter with retrospective effect from begining of the year.
- The figures for the quarter ended March 31, 2020 and March 31, 2019 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 Company has adopted Ind AS 116 "Leases" and applied it to all its identified lease contracts existing on 1st April, 2019 as a lessee using the modified retrospective method. Transition of the said standard resulted in recognition of liability being present value of the future lease payments and a corresponding right-of-use as at 1st April, 2019. The difference between the said liability and right of use for the period of lease that are expired is recognised in opening retained earnings. Accordingly, comparatives for the year ended 31st March, 2019 have not been retrospectively adjusted. 5
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable. ~

Date: 30th June, 2020

Place: Kurnool.







# INDEPENDENT AUDITOR'S REPORT

# То

The Board of Directors of Sree Rayalaseema Hi-Strength Hypo Limited

## **Report on the audit of the Standalone Financial Results**

# Opinion

We have audited the accompanying standalone quarterly financial results of Sree Rayalaseema Hi-Strength Hypo Limited (the company) for the quarter ended 31<sup>st</sup> March, 2020 and the year to date results for the period from 01.04.2019 to 31.03.2020 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31.03.2020 as well as the year to date results for the period from 01.04.2019 to 31.03.2020.

## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Notice of the Standardone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

# **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and cater financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Interim

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# 806, 8th Floor, Raghava Ratna Towers, Chirag Ali Lane, Hyderabad - 500 001. Phone : 040-6666 2673, Mobile : 97051 23616, E-mail : ypraofca@gmail.com

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T. ADINARAYANA & CO.,

CHARTERED ACCOUNTANTS

Einancial Reporting' prescribed under Section 2.33 of the Act read with relevant rules issued thereunder and other accounting principles section accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations. The realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the set standalone financial results.

# A COS MANAGER

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of account of policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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 Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For T Adinarayana & Co Chartered Accountants Firm Registration No. 000041S

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Y Pulla Rao Partner M.No.025266 UDIN : 20025266AAAABE9587

Place :- Hyderabad Date : -30<sup>th</sup> June, 2020

Regd. Office, Gondiparla, Kurnool-518 004 CIN - L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066 Sree Rayalaseema Hi-Strength Hypo Limited

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

# CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2020

2	SI.No Particulars		Quarter ended		Year	Year Ended
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
-	Revenue from operations	17,970.33	-	-	68,910.22	
П	Other income	226.20	1	•	391.69	
III	Total Revenue (I+II)	18,196.53	•	•	16.105,69	
N	Total Expenditure					
	a)Cost of materials consumed	8,953.38	1		34,336.95	1
	b)Purchases of Stock-in-trade	4,078.13	1	1	9,931.63	•
	c)Change in inventories of finished goods, work-in progress and					
	stock in trade	(513.11)	1		(610.37)	
	d)Employee benefits expenses	712.76		•	2,252.72	
	e)Finance cost	249.45	•		868.96	
	f)Depreciation/Amortisation expenses	1,256.84	,	•	5,027.37	
	g)Other expenses	2,486.16	1	1	12,950.23	-
			1			
	Total (a to g)	17,223.61	1		64,757.49	
٧	Profit before exceptional items and tax (III-IV)	972.92	•		4,544.42	
Ν	Exceptional items					
	VII Profit before Tax (V+VI)	972.92	•		4,544.42	
II	VIII Tax expenses					
	Current Tax for the Period	414.90	·	•	2,011.86	
	Deferred Tax	(578.07)	1		(1,258.16)	1
	Earlier years Tax adjustments			•		
	Sub Total VIII	(163.17)			753.70	
N	Profit for the period (VII-VIII)	1,136.09			3,790.72	
×	Other comprehensive income					
	Net gain /(losses) on FVTOCI financial instruments	(2,511.75)			(6,237.05)	
	Re-measurement gains/(losses) on defined benefit plans	23.87	•		23.87	•
	Tax on above items	261.96	,		1,563.73	
	Sub Total (X)	(2,225.91)	1	•	(4,649.44)	•
XI	Total Comprehensive income for the period (IX+X)	(1,089.83)		•	(858.73)	
XII	Paidup Equity Share Capital	1,716.48	•		1,716.48	
XIII (	Other Equity For Sree Rayalaseema Hi-Strength Hypo Ltd.	ypo Ltd.			29,439.72	•
	Earnings per Equity share		Not Annualized		Annualized	alized
-	(a) Basic (Rs.)	6.62			22.08	
	(b) Diluted (Rs)	640	•		22.08	

# CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST March, 2020

Particulars	As at 31st	As at 31st
	March, 2020	March, 2019
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	12,730.72	0.00
(b) Right-to-use assets on lease	1,042.84	
(c) Capital work-in-progress	305.49	
(d) Investment properties	2,375.00	
(e) Financial assets		
i) Investments	1,842.59	0.00
ii) Other financial assets	416.05	0.00
(f) Other non-current assets	1,009.32	0.00
Total Non-current assets	19,722.02	0.00
Current assets		
(a) Inventories	3,670.83	0.00
(b) Financial assets		
i) Trade receivables	8,203.01	0.00
ii) Cash and cash equivalents	4,165.06	0.00
iii) Bank balances other than Cash and cash equivalents	4,477.54	0.00
iv) Loans	83.31	0.00
v) Other financial assets	294.93	0.00
(c) Current Tax Assets (Net)		
(d) Other current assets	3,867.60	0.00
Total Current assets	24,762.29	0.00
TOTAL ASSETS	44,484.30	
EQUITY AND LIABILITIES		The second states
Equity		
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(a) Equity Share capital	29,439.72	0.00
(b) Other equity	31,156.20	0.00
Total Equity Liabilities	51,150.20	0.00
Non-current liabilities		
(a) Financial liabilities		
i) Borrowings	94.38	0.00
ii) Others	127.99	0.00
iii) Lease Liability	928.05	0.00
(b) Deferred tax liabilities (Net)	465.85	0.00
(c) Deferred Government grants	101.95	0.00
(d) Provisions	98.08	0.00
Total Non-current liabilities	1,816.31	0.00
Current liabilities		
(a) Financial liabilities		
i) Borrowings	3,860.63	0.00
ii) Trade payables		
(A) total outstanding dues of micro enterprises and small		
enterprises; and	143.31	0.00
(B) total outstanding dues of creditors other than micro		
enterprises and small enterprises.	2,355.91	0.00
		0.00
iii) Other financial liabilities iv) Lease Liability Ref. Strength	257.18	
(b) Other current liabilities	1,874.76	0.00
(c) Provisions	95.49	
(d) Current tax liability (Net)	1,427.75	0.00
Total Current liabilities	11,511.79	
TOTAL LIABILITIES	13,328.10	
TO THE EMPILITIES	10,020.10	

# Consolidated Cash flow statement for the period ended 31st March, 2020

	For the second of a 1	Free fle
Particulars	For the period ended March 31,2020	For the year ender March 31,201
Cash flow from operating activities		
Profit before tax	4,544.42	
Profit before exceptional items and tax	4,544.42	
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	5,027.37	
Interest received	(182.19)	
Allowance for expected credit loss on trade receivables		
Interest paid	868.96	
Interest expense due to amortisation of processing fees	0.74	
Interest income & expenses due to amortisation of rent deposits	(8.62)	
Income due to government grant recognised	(6.00)	
Net gains/(losses) on FVTPL instruments	•	
Profit on sale of investments/property		
Operating profit before working capital changes	10,244.68	
Working capital adjustments:		
(Decrease)/Increase in trade payables	(1,683.22)	
(Decrease)/Increase in non-current financial liabilities	(2.75)	
(Decrease)/Increase in current financial liabilities	(350.02)	
(Decrease)/Increase in other current liabilities	669.80	
(Decrease)/Increase in short term provisions	4.37	
(Decrease)/Increase in long term provisions	28.72	
(Increase)/Decrease in non-current financial asset	(10.55)	
(Increase)/Decrease in other non-current assets	176.60	
(Increase)/Decrease in trade receivables (Increase)/Decrease in inventories	586.56	
(Increase)/Decrease in other current assets	34.00 1,386.06	
(Increase)/Decrease in financial assets	(194.70)	
Cash generated from operating activities	10,889.56	
Direct taxes paid (net)	(1,105.64)	
Net cash flow from operating activities (A)	9,783.92	
Cash flows from investing activities	5,703.92	
Purchase of fixed assets, including CWIP	(005.93)	
Sale of investment	(805.83)	
Interest received	182.19	
Redemption/(Investment) of margin money deposit	(3,255.22)	1
Earmarked for dividend	118.66	
Net cash flow from/ (used in) investing activities (B)	(3,760.19)	•
Cash flows from financing activities		
Proceeds from equity		
Interest paid	(765.71)	
(Repayment)/Proceeds of long term borrowings	(500.11)	Constant of the second s
(Repayment)/Proceeds from short term borrowings	(98.47)	er her side for the second of the Latter of the second second second
Dividend paid	(413.86)	
(Repayment)/Proceeds of lease liability	(258.13)	
Net cash flow from/ (used in) in financing activities (C)	(2,036.29)	•
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3,987.44	
Cash and cash equivalents at the beginning of the year	177.62	·
Cash and cash equivalents at the end of the year	4,165.06	
For Sree Rayalaseema Hi-Stren	ngth Hypo Ltd.	
Components of cash and cash equivalents	<i>a</i>	
Cash on hand	8.24	-
Balances with banks		2
- in Current Account Chairman & Managing		
Total cash and cash equivalents	4,165.06	
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			Quarter ended		Year	Year Ended
SI. No.	Farticulars	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1 5	Segment Revenue					
0	Chemicals and Trading	17,247.44	•		65,694.72	
Ă	Power Generation	1,620.25		•	6,765.20	
5	Unallocated	226.20			391.69	
Ĭ	Total	19,093.89			72,851.61	
<u> </u>	Less:intersegment Revenue	(897.36)			(3,549.70)	
2	Net Sales/Income from Operations	18,196.53		1	16.106,69	
2 Se	Segment Results (Profit before Tax & Finance Cost)					
0	Chemicals and Trading	925.62	•		4,579.40	
PC	Power Generation	70.55	•	ł	442.29	
5	Unallocated	226.20		1	391.69	•
<u> </u>	Total	1,222.37		•	5,413.38	
Le	Less: Interest (Net)	(249.45)			(868.96)	
<u>4</u>	Total Profit Before Tax	972.92		1	4,544.42	
3 <mark>S</mark> e	Segment Assets				-	
0	Chemicals and Trading	37,772.32		•	37,772.32	
<u>Po</u>	Power Generation	4,868.29		T	4,868.29	
<u>ठ</u>	Others	1,843.59			1,843.59	
ř	Total Contraction of the second se	44,484.20			44,484.20	
4 Se	Segment Liabilities					
Ð	Chemicals and Trading	12,311.47			12,311.47	
<u>6</u>	Power Generation	550.20			550.20	
ŏ	Others	465.85		1	465.85	
<u>1</u>	Total	13,327.52			13,327.52	

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATH) rman & Managing Director AD CP

on 31.01.2020. Consolidated financial results for fourth quarter and year ending March 31, 2020 are furnished. Hence no previous periods comparable are applicable. The above consolidated Audited Financial Results for the fourth quarter / year ending March 31, 2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on June 30, 2020. Consolidated Financial Statements have been prepared by applying Accounting Standard "Ind AS- 21 as applicable under the Companies Act, 2013 and applicable rules there under. The Board of Directors have recommended final dividend of Rs. 2,50 per share of Rs. 10 <sup>-</sup> each (25% on paid up Equity share capital ) for financial year ended March 31,2020 subject to members approval in the ensuing Annual General Meeting. The Company has decided to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation laws (Amendment) Ordinance, 2019 from the current financial year and current tax expenses are provided accordingly. The figures to the quarter ended March 31, 2020 and March 31, 2019 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures up to the thrird 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 as a lessee using the modified retrospective and the audited indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards (Ind AS) and standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules. 2015 as a lessee using the modified retrospective to and the accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards (Ind AS) notified under Companies	method. Transition of the said standard resulted in recognition of liability being present value of the future lease payments and a corresponding right-of-use as at 1st April, 2013. The difference between the said liability and right of use for the period of lease that are expired is recognised in opening retained earnings. Accordingly, comparatives for the year ended 31st March, 2019 have not been retrospectively adjusted. The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.	
<ol> <li><sup>1</sup> On 31.01.2020. Consolidated financial results for the fourth quarter and year ending March 31, 2020 are furnished. Hence no previous periods comparable are applicable.</li> <li><sup>2</sup> The above consolidated financial Results for the fourth quarter / year ending March 31, 2020 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on June 30,2020.</li> <li><sup>3</sup> Consolidated Financial Statements have been prepared by applying Accounting Standard "Ind A5- 21 as applicable under the Companies Act.2013 and applicable rules there under.</li> <li><sup>4</sup> The Board of Directors have recommended final dividend of Rs. 250 per share of Rs. 10<sup>1</sup>- each (25% on paid up Equity share capital) for financial year ended March 31,2020 subject to members approval in the ensuing Annual General Meeting.</li> <li><sup>5</sup> The Company has decided to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation laws (Amendment).</li> <li><sup>6</sup> Ordinance, 2019 from the current financial year and current tax expenses are provided accordingly.</li> <li><sup>6</sup> The figures for the quarter ended March 31, 2020 and March 31, 2019 are the balancing figures between the audited figures in respect of the full financial year and unaudided published figures up to the third quarter for the respective years.</li> <li><sup>6</sup> The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) The Company has adopted Ind AS 116 "Leases" and applied it to all its identified lease contracts existing on 1st April, 2019 as a lessee using the modified retrospective and subpective and subpleted Ind AS 116"Leases" and applied lease contracts existing on 1st April, 2019 as a lessee using the modified retrospective and applied</li></ol>	<ul> <li>method. Transition of the said standard resulted in recognition of liability being present value of the future lease payme April, 2019. The difference between the said liability and right of use for the period of lease that are expired is recognist comparatives for the year ended 31st March, 2019 have not been retrospectively adjusted.</li> <li>9 The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.</li> </ul>	



# **INDEPENDENT AUDITOR'S REPORT**

To The Board Of Directors Of Sree Rayalaseema Hi-Strength Hypo Limited

## **Report on the audit of the Consolidated Financial Results**

## Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Sree Rayalaseema Hi-Strength Hypo Limited (hereinafter referred to as 'Holding Company') and its wholly-owned subsidiary (holding company and its subsidiary together referred to as 'the Group') for the quarter and Year ended 31 March 2020 ('the Statement'), being submitted by the holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the Statement:

- a. includes the results of the following entities:
  - 1. TGV Sodium and Electrolites private Limited (Incorporated on 31.01.2020)
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter and Year ended 31 March 2020.

# Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

# **Management's Responsibilities for the Consolidated Financial Results**

These quarterly financial results as well as the year to date statements are prepared on the basis of consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give

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a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

# Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit of such entities carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29,2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

## Other Matters

The consolidated Financial Results include the audited Financial Results of one subsidiary acquired in last quarter of the year, whose Financial Statements/Financial Results/ financial information reflect total assets of Rs. 1.10 lakhs as at March 31,2020; NIL revenue for the quarter and year ended respectively and total comprehensive loss of 0.48 lakhs and net cash flow of Rs. 1.10 lakhs for the quarter and year ended respectively as considered in the consolidated Financial Results, which have been audited by the other independent auditor. The

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independent auditors' reports on interim Financial Statements/Financial Results/Financial Information of the entity have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the entity is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The consolidated annual financial results include the results for the quarter ended March 31, 2020 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

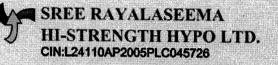
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For T Adinarayana & Co Chartered Accountants Firm Registration No. 000041S

Y Pulla Rao Partner M.No.025266 UDIN : 20025266AAAABF4024

Place : Hyderabad Date : June 30,2020





# DT: 30.06.2020

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

Dear Sir

# Sub: Submission of declaration on Auditors Report with unmodified opinion under Regulation 33(3) of SEBI(LODR) Regulations, 2015

We hereby declare in accordance with Regulation 33(3) of SEBI (Listing Obligation and Disclosure Requirements ) Regulations, 2015 that M/s T.Adinarayana & Co., Chartered Accountants (Registration No 000041S ), Statutory Auditors of Company have issued an Audit Report with <u>Unmodified Opinion</u> on Audited Financial Results of the Company for the quarter and financial year ended March 31, 2020.

Kindly take the above information on your records.

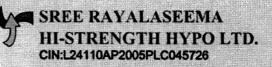
Thanking you

Yours Faithfully For Sree Rayalaseema Hi-Strength Hypo Limited

Ifthekhar Ahmed Chief Financial Officer

Corp. Off. : 216, K.J.S. Complex, Bhagya Nagar, Kurnool - 518 004 A.P. India Tel : 0091-8518-228750 / 220164 Fax : +91-8518-226656, 223066, Mobile : 0091 98480 10131, Email: aquafit@gmail.com, aquafit@srhhl.com Web : www.srhhl.com,





bottling, sodiur down as intir commodities ca full capacity by concern author	m methoxide and sodium hydride plants were shut mated earlier. Since we are under essential ategory, other units of the Company operated with rollowing the STRICT Safety guidelines issued by rities.	
unit of Sodium still under shut	Methoxide plant had not resumed operations and t down.	
operations on Central Govern Taking care of maintaining h considering sat and thermal s immunity, dist	immediately lock down announced by the State & ment Authorities. all Employee's Health as utmost Priority. We are hygienic atmosphere in all the facilities by fety of employee's i.e. hand sanitizers, face masks screening, distribution of medicines to improve ribution of calcium hypo liquid to employees to use	
an and an		
/ID-19 on listed	entity's	
al resources	There is no impact on capital and financial resources of the Company.	
	Insignificant impact due to COVID pandemic.	
	The Liquidity position of the company is not effected	
	other financial obligations in full and on time.	
reporting and	Based on internal controls, the company is closely monitoring the economic conditions and thus, internal financial reporting and control system is working	
	Due to lockdown conditions, delays are affected sometimes.	11-1
ducts/services;	With closure of some of the consuming industries, the demand for some of the products of the company is affected.	
	Company is not facing any problems in executing its	
cts/agreements nent of the party will have on the listed	contracts / agreements. For Sree Rayalaseema Hi-Strer	gth Hypo Lt
	bottling, sodiu down as intir commodities c full capacity by concern author The operations few raw mater One unit of Su unit of Sodium still under shut We have taker operations on Central Goverr Taking care of maintaining H considering sa and thermal immunity, dist at their homes Expected no S /ID-19 on listed al resources	bottling, sodium methoxide and sodium hydride plants were shut         down as intimated earlier.       Since we are under essential         commodities category, other units of the Company operated with         full capacity by following the STRICT Safety guidelines issued by         concern authorities.         The operations were slightly impacted due to non-availability of         few raw materials, non-movement of some finished products.         One unit of Sulphuric acid plant, Sodium Hydride plant and one         unit of Sodium Methoxide plant had not resumed operations and         still under shut down.         We have taken all the necessary steps for smooth functioning of         operations on immediately lock down announced by the State &         Central Government Authorities.         Taking care of all Employee's Health as utmost Priority. We are         maintaining hygienic atmosphere in all the facilities by         considering safety of employee's i.e. hand sanitizers, face masks         and thermal screening, distribution of medicines to improve         immunity, distribution of calcium hypo liquid to employees to use         at their homes as disinfectant.         Expected no Significant impact of COVID-19 on the operations.         Insignificant impact due to COVID pandemic.         The Liquidity position of the company is not effected         debt and other       The Company will be