

Dt: August 14 ,2024

To BSE Limited 25 <sup>th</sup> 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: Outcome of Board Meeting & Submission of UnAudited Financial results for the first quarter ended June 30, 2024.

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company at its Meeting held today, inter-alia, had

1. Considered and approved Standalone and Consolidated UnAudited Financial results of the Company for the quarter ended June 30, 2024.

Copies of Unaudited financial results (Standalone and Consolidated) along with the Limited Review Reports (Standalone and Consolidated) are attached herewith for your reference.

2. 19<sup>th</sup> Annual General Meeting of the Company will be held on Saturday, 21<sup>st</sup> September, 2024 at 11.30 A.M. at Registered Office of the Company , Gondiparla , Kurnool (Andhra Pradesh) .

3.The share Transfer Books and Register of Members pursuant to Section 91 of the Companies Act, 2013 and Regulation 42 of SEBI(LODR) Regulations,2015 will be closed from 13<sup>th</sup> September,2024 to 21<sup>st</sup> September , 2024 (both days inclusive) for the purpose of Annual General Meeting and payment of dividend for the financial year 2023-24, if approved by members at the Annual General Meeting.

4. The dividend payment date is 18<sup>th</sup> October,2024.

5.The Company is providing e-voting facility through CDSL platform and voting period begins on 18<sup>th</sup> September, 2024 at 9.00 A.M and ends on 20<sup>th</sup> September,2024 at 5.00 P.M.

6.M/s MNM & Associates appointed as scrutinizers for remote e-voting and voting at the venue of the meeting.

For Sree Rayalaseema Hi-Strength Hypo Ltd.

  
(V. SUREKHA)  
GM & Company Secretary

This is for your kind information and records.

Thanking You

Yours faithfully  
For Sree Rayalaseema Hi-Strength  
Hypo Limited



V Surekha  
Company Secretary



## Sree Rayalaseema Hi-Strength Hypo Limited


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

Website: www.srhl.com email : companysecretary@srhl.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 30TH JUNE, 2024 (₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	
I	Revenue from operations	16,863.16	16,517.41	26,081.27	86,601.35
II	Other income	287.91	995.53	71.30	2,349.54
III	<b>Total Revenue (I+II)</b>	<b>17,151.07</b>	<b>17,512.94</b>	<b>26,152.57</b>	<b>88,950.89</b>
IV	<b>Total Expenditure</b>				
	a) Cost of materials consumed	8,244.80	7,761.20	12,353.13	39,548.79
	b) Purchases of Stock-in-trade	785.64	149.42	348.57	9,574.05
	c) Change in inventories of finished goods, work-in progress and stock in trade	762.94	2,342.70	4,531.54	7,439.03
	d) Employee benefits expenses	804.56	702.12	949.89	3,504.72
	e) Finance cost	43.51	208.54	63.13	397.75
	f) Depreciation/Amortisation expenses	125.40	278.49	259.80	1,057.89
	g) Other expenses	3,611.81	2,855.38	4,378.99	15,470.11
	<b>Total (a to g)</b>	<b>14,378.66</b>	<b>14,297.85</b>	<b>22,885.05</b>	<b>76,992.34</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>2,772.41</b>	<b>3,215.09</b>	<b>3,267.52</b>	<b>11,958.55</b>
VI	Exceptional items	-	(498.99)	-	(1,085.52)
VII	<b>Profit before Tax (V+VI)</b>	<b>2,772.41</b>	<b>2,716.10</b>	<b>3,267.52</b>	<b>10,873.03</b>
VIII	<b>Tax expenses</b>				
	Current Tax for the Period	689.57	590.83	847.20	2,789.53
	Deferred Tax	33.56	27.44	(11.65)	41.14
	<b>Sub Total (VIII)</b>	<b>723.13</b>	<b>618.27</b>	<b>835.55</b>	<b>2,830.67</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>2,049.28</b>	<b>2,097.83</b>	<b>2,431.97</b>	<b>8,042.36</b>
X	<b>Other comprehensive income</b>				
	Net gain/(losses) on FVTOCI financial instruments	1,812.47	(4,966.94)	544.86	(3,049.38)
	Re-measurement gains/(losses) on defined benefit plans	-	(28.36)	-	(28.36)
	Tax on above items	(456.16)	1,250.08	(137.13)	767.47
	<b>Sub Total (X)</b>	<b>1,356.31</b>	<b>(3,745.22)</b>	<b>407.73</b>	<b>(2,310.27)</b>
XI	Total Comprehensive income for the period (IX+X)	3,405.58	(1,647.39)	2,839.70	5,732.09
XII	<b>Paidup Equity Share Capital</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>
XIII	Other Equity	-	-	-	78,489.33
XIV	Earnings per Equity share		<b>Not Annualized</b>		<b>Annualized</b>
	(a) Basic (Rs.)	11.94	12.22	14.17	46.85
	(b) Diluted (Rs.)	11.94	12.22	14.17	46.85

For Sree Rayalaseema Hi-Strength Hypo Ltd

  
 (T.G. SHILPA BHARATH)  
 Chairperson & Managing Director



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

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	
1	<b>Segment Revenue</b>				
	Chemicals	15,823.01	12,879.48	19,379.34	65,359.64
	Real Estate	-	-	-	-
	Trading	885.68	3,855.13	7,241.70	22,431.96
	Power Generation	154.47	1,195.61	1,828.33	6,871.07
	Unallocated	287.91	995.53	71.30	2,349.54
	<b>Total</b>	<b>17,151.07</b>	<b>18,925.75</b>	<b>28,520.67</b>	<b>97,012.21</b>
	Less: intersegment Revenue	-	1,412.81	(2,368.10)	8,061.32
	<b>Net Income from Operations</b>	<b>17,151.07</b>	<b>17,512.94</b>	<b>26,152.57</b>	<b>88,950.89</b>
2	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>				
	Chemicals	2,457.39	1,577.86	3,081.92	7,799.74
	Real Estate	-	-	-	-
	Trading	(4.34)	50.54	0.16	64.39
	Power Generation	74.95	300.71	177.27	1,057.11
	Unallocated	287.91	995.53	71.30	2,349.54
	<b>Total</b>	<b>2,815.92</b>	<b>2,924.64</b>	<b>3,330.65</b>	<b>11,270.78</b>
	Less: Interest (Net)	(43.51)	(208.54)	(63.13)	(397.75)
	<b>Total Profit Before Tax</b>	<b>2,772.41</b>	<b>2,716.10</b>	<b>3,267.52</b>	<b>10,873.03</b>
3	<b>Segment Assets</b>				
	Chemicals	64,742.00	63,814.82	74,487.67	63,814.82
	Trading	-	71.11	2,854.39	71.11
	Power Generation	823.62	1,047.22	4,430.11	1,047.22
	Others	27,683.68	25,295.75	21,906.35	25,295.75
	<b>Total</b>	<b>93,249.31</b>	<b>90,228.90</b>	<b>1,03,678.52</b>	<b>90,228.90</b>
4	<b>Segment Liabilities</b>				
	Chemicals	9,637.91	10,014.24	25,734.41	10,014.24
	Trading	-	8.84	-	8.84
	<b>Total</b>	<b>9,637.91</b>	<b>10,023.08</b>	<b>25,734.41</b>	<b>10,023.08</b>

## Notes

- The above Standalone Un audited Financial Results for the first quarter ending 30th June, 2024 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 2024. The Statutory Auditors have carried out Limited Review of the above financial results .
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015
- The figures of last quarter ended on 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures up to the 3rd quarter ended on 31st December, 2023 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable

Date: 14th August, 2024  
Place: Kurnool.

  
Smt T.G. Shilpa Bharath  
DIN:01895414

Chairperson and Managing Director





**S.T. Mohite & Co.,**  
Chartered Accountants

G5, B-Block, Paragon Venkatadri Apartments,  
3-4-812, Street No. 1, Barkatpura,  
Hyderabad - 500 027. T.S. INDIA.  
Mob. : +91 9848994508, 9848359721  
Email : stmohite@yahoo.com

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter ended 30<sup>th</sup> June 2024 of Sree Rayalaseema Hi-Strength Hypo Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ('the statement') of M/s. Sree Rayalaseema Hi-Strength Hypo Limited ('the Company') for the Quarter ended 30<sup>th</sup> June 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 14 August 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 14 August 2024



For S.T. Mohite & Co.  
Chartered Accountants (Regd. No. 011410S)

*Sully*  
SREENIVASA RAO T. MOHITE  
Partner (Membership No. 015635)

ICAI UDIN: 24015635BKFPOL3231

**Sree Rayalaseema Hi-Strength Hypo Limited**

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

Website: www.srhl.com email : companysecretary@srhl.com

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 30TH JUNE, 2024 (₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)		30.06.2023 (Un-Audited)
I	Revenue from operations	16,863.16	16,517.40	26,081.27	86,601.34
II	Other income	244.84	860.83	71.30	2,214.84
III	<b>Total Revenue (I+II)</b>	<b>17,108.00</b>	<b>17,378.23</b>	<b>26,152.57</b>	<b>88,816.18</b>
IV	<b>Total Expenditure</b>				
	a) Cost of materials consumed	8,244.10	7,773.61	12,353.13	39,561.20
	b) Purchases of Stock-in-trade	785.64	149.42	348.57	9,574.05
	c) Change in inventories of finished goods, work-in progress and stock in trade	763.96	2,330.20	4,531.54	7,426.53
	d) Employee benefits expenses	823.43	707.26	950.59	3,511.95
	e) Finance cost	60.78	209.26	63.13	398.47
	f) Depreciation/Amortisation expenses	165.93	280.72	259.80	1,060.12
	g) Other expenses	3,679.15	2,855.66	4,379.78	15,470.65
	<b>Total (a to g)</b>	<b>14,522.99</b>	<b>14,306.13</b>	<b>22,886.54</b>	<b>77,002.97</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>2,585.01</b>	<b>3,072.10</b>	<b>3,266.03</b>	<b>11,813.21</b>
VI	Exceptional items	-	(498.99)	-	(1,085.52)
VII	<b>Profit before Tax (V+VI)</b>	<b>2,585.01</b>	<b>2,573.11</b>	<b>3,266.03</b>	<b>10,727.69</b>
VIII	<b>Tax expenses</b>				
	Current Tax for the Period	689.57	590.83	847.20	2,789.53
	Deferred Tax	33.56	27.44	(11.65)	41.14
	<b>Sub Total (VIII)</b>	<b>723.13</b>	<b>618.27</b>	<b>835.55</b>	<b>2,830.67</b>
IX	<b>Profit for the period (VII-VIII)</b>	<b>1,861.88</b>	<b>1,954.84</b>	<b>2,430.48</b>	<b>7,897.02</b>
X	<b>Other comprehensive income</b>				
	Net gain / (losses) on FVTOCI financial instruments	1,812.47	(4,966.94)	544.86	(3,049.38)
	Re-measurement gains/(losses) on defined benefit plans	-	(28.36)	-	(28.36)
	Tax on above items	(456.16)	1,250.08	(137.13)	767.47
	<b>Sub Total (X)</b>	<b>1,356.31</b>	<b>(3,745.22)</b>	<b>407.73</b>	<b>(2,310.27)</b>
XI	Total Comprehensive income for the period (IX+X)	3,218.18	(1,790.38)	2,838.21	5,586.75
XII	<b>Paidup Equity Share Capital</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>	<b>1,716.48</b>
XIII	Other Equity	-	-	-	78,344.69
XIV	Earnings per Equity share		<b>Not Annualized</b>		<b>Annualized</b>
	(a) Basic (Rs.)	10.85	11.39	14.16	46.01
	(b) Diluted (Rs.)	10.85	11.39	14.16	46.01



**For Sree Rayalaseema Hi-Strength Hypo Ltd**  
*(Signature)*  
 (T.G. SHILPA BHARATHI)  
 Chairperson & Managing Director

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

Sl. No.	Particulars	Quarter Ended			Year Ended 31.03.2024 (Audited)
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	
1	<b>Segment Revenue</b>				
	Chemicals	15,823.01	12,879.47	19,379.34	65,359.63
	Real Estate	-	-	-	-
	Trading	885.68	3,855.13	7,241.70	22,431.96
	Power Generation	154.47	1,195.61	1,828.33	6,871.07
	Unallocated	244.84	860.83	71.30	2,214.84
	<b>Total</b>	<b>17,108.00</b>	<b>18,791.04</b>	<b>28,520.67</b>	<b>96,877.50</b>
	Less: intersegment Revenue	-	1,412.81	(2,368.10)	8,061.32
	<b>Net Income from Operations</b>				
	<b>Segment Results (Profit before Tax &amp; Finance Cost)</b>	<b>17,108.00</b>	<b>17,378.23</b>	<b>26,152.57</b>	<b>88,816.18</b>
2	Chemicals	2,330.33	1,570.29	3,080.43	7,789.82
	Real Estate	-	-	-	-
	Trading	(4.34)	50.54	0.16	64.39
	Power Generation	74.95	300.71	177.27	1,057.11
	Unallocated	244.84	860.83	71.30	2,214.84
	<b>Total</b>	<b>2,645.79</b>	<b>2,782.37</b>	<b>3,329.16</b>	<b>11,126.16</b>
	Less: Interest (Net)	(60.78)	(209.26)	(63.13)	(398.47)
	<b>Total Profit Before Tax</b>	<b>2,585.01</b>	<b>2,573.11</b>	<b>3,266.03</b>	<b>10,727.69</b>
3	<b>Segment Assets</b>				
	Chemicals	65,239.50	64,552.10	74,981.32	64,552.10
	Trading	-	71.11	2,854.39	71.11
	Power Generation	823.62	1,047.22	4,430.11	1,047.22
	Others	27,658.68	25,270.75	21,906.35	25,270.75
	<b>Total</b>	<b>93,721.80</b>	<b>90,941.18</b>	<b>1,04,172.17</b>	<b>90,941.18</b>
4	<b>Segment Liabilities</b>				
	Chemicals	9,637.91	10,863.88	25,354.26	10,863.88
	Trading	-	8.84	-	8.84
	<b>Total</b>	<b>9,637.91</b>	<b>10,872.72</b>	<b>25,354.26</b>	<b>10,872.72</b>

Notes

- The above Consolidated Un audited Financial Results for the first quarter ending 30th June, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 2024. The Statutory Auditors have carried out Limited Review of the above financial results .
- The consolidated Financial results for the quarter ending 30th June, 2024 includes financials of subsidiary company M/s TGV Metals and Chemicals Private Limited. The Company presently holds 22.31% in the share capital of M/s M V Salts & Chemicals Private Limited without significant influence and not considered for consolidation as per equity method in Ind As-28.
- The above financial results have been prepared in accordance with Indian Accounting Standards Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
- The figures of last quarter ended on 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures up to the 3rd quarter ended on 31st December, 2023 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 14th August, 2024  
Place: Kurnool.



*[Signature]*

Smt T.G. Shilpa Bharath  
DIN:01895414  
Chairperson and Managing Director



**S.T. Mohite & Co.,**  
Chartered Accountants

G5, B-Block, Paragon Venkatadri Apartments,  
3-4-812, Street No. 1, Barkatpura,  
Hyderabad - 500 027. T.S. INDIA.  
Mob. : +91 9848994508, 9848359721  
Email : stmohite@yahoo.com

**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter ended 30<sup>th</sup> June 2024 of Sree Rayalaseema Hi-Strength Hypo Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

To

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ('the statement') of **Sree Rayalaseema Hi-Strength Hypo Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended 30<sup>th</sup> June 2024 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors on 14 August 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the subsidiary Viz., TGV Metals & Chemicals Private Limited with parent's holding at 50% in the subsidiary and its statements are reviewed by us as a statutory auditor of the subsidiary company.







5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Our conclusion on the Statement is not modified in respect of the above matters.

Place: Hyderabad  
Date: 14 August 2024



For S.T. Mohite & Co.  
Chartered Accountants (Regd. No. 011410S)

  
SREENIVASA RAO T. MOHITE  
Partner (Membership No. 015635)

ICAI UDIN: 24015635BKFPOM4374