



REF:SRHHL/SEC/2015 -16

13.02.2016

To  
BSE Limited  
DCS-CRD  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI - 400 001.

Dear Sir,

Sub: Submission of Standalone/Consolidated Un Audited Financial Results  
Ref: Scrip Code 532842

Please find enclosed a copy of Standalone/Consolidated Un Audited Financial Results for the third quarter/ nine months period ending 31<sup>st</sup> December , 2015 which were taken on record by the Board of Directors in their Meeting held on 13<sup>th</sup> February , 2016.

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

This is for your kind information and records.

Thanking You

Yours faithfully  
For Sree Rayalaseema Hi-Strength  
Hypo Limited

*V. Surekha*

V Surekha  
Company Secretary



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS PERIOD ENDED DEC 31, 2015

(Rs. In Lakh)

Sl. NO.	Particulars	Standalone Results									Consolidated		
		Quarter Ended			Nine months ended			Year ended	Qtr. Ended		Nine months		
		31-12-2015 (Un-audited)	30-09-2015 (Un-audited)	31-12-2014 (Un-audited)	31-12-2015 (Un-audited)	31-12-2014 (Un-audited)	31-03-2015 (Audited)		31-12-2015 (Un-audited)	30-09-2015 (Un-audited)		31-12-2015 (Un-audited)	
1	<b>Income from Operations</b> a) Net Sales / Income from Operations-Net of Excise Du b) Other Operating Income Total income from operations - Net	9503.80 0.00 9503.80	7376.63 0.00 7376.63	10139.83 0.00 10139.83	25839.22 0.00 25839.22	29210.67 0.00 29210.67	39237.27 0.00 39237.27	9503.80 0.00 9503.80	7376.63 0.00 7376.63	25839.22 0.00 25839.22			
2	<b>Expenditure</b> a) Cost of materials consumed b) Purchases of Stock-in-trade c) Change in inventories of Finished goods&Stock in pro d) Employee Benefits expenses e) Depreciation & Amortisation f) Other Expenses Total Expenses (a to f)	5151.88 0.00 533.38 325.90 244.71 2354.10 8609.98 893.81	4933.7 0.00 -214.3 356.13 241.05 1553.94 6870.54 506.09	5700.39 0 -251.74 316.91 303.79 3305.82 9375.15 764.68	15903.15 0.00 -2.31 1026.85 726.82 6259.16 23913.68 1925.55	16373.96 17.08 -367.01 949.04 908.65 9036.72 26918.42 2292.25	22720.68 17.08 153.65 1227.64 975.77 11264.43 36359.25 2878.02	5151.88 0.00 533.38 325.90 244.71 2354.11 8609.97 893.83	4933.70 0.00 -214.30 356.13 241.06 1554.06 6870.66 505.97	15903.15 0.00 -2.31 1026.85 726.82 6259.56 23914.07 1925.15			
3	Income,finance costs and Exceptional items(1-2)	86.47	141.95	31.1	260.07	102.14	200.61	86.47	141.95	260.07			
4	Other Income	86.47	141.95	31.1	260.07	102.14	200.61	86.47	141.95	260.07			
5	Profit / (Loss) from ordinary activities before finance costs and Exceptional items(3+4)	980.27	648.05	795.78	2185.61	2394.39	3078.63	980.30	647.92	2185.22			
6	Finance costs	211.20	320.3	206.15	761.99	679.12	1160.97	211.20	320.30	761.99			
7	Profit / (Loss) from ordinary activities after finance costs but before Exceptional items(5-6)	769.09	327.75	589.63	1423.62	1715.27	1917.67	769.09	327.63	1423.23			
8	Exceptional items	131.27	0.00	77.56	131.27	-189.71	657.99	131.27	0.00	131.27			
9	Profit / (Loss) from ordinary activities before tax (7+8)	637.82	327.75	512.07	1292.35	1904.98	2575.66	637.82	327.63	1291.96			
10	Tax Expenses i) Current Tax ii) Deferred Income Tax	62.48 27.68	37.77 32.13	13.72 153.04	179.78 90.43	341.11 127.10	367.89 270.68	62.48 27.68	37.77 32.13	179.78 90.43			
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	547.66	257.85	345.31	1022.14	1436.76	1937.08	547.66	257.73	1021.75			
12	Extraordinary items (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
13	Net profit / (loss) for the period	547.66	257.85	345.31	1022.14	1436.76	1937.08	547.66	257.73	1021.75			
14	Share of Profit / (loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00	175.41	167.66	576.73			
15	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
16	Net profit / (loss) after taxes, minority interest and share of profit (loss) of associates (13+14+15)	547.66	257.85	345.31	1022.14	1436.76	1937.08	723.07	425.39	1598.48			

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(T.G. BHARATHI)  
Chairman & Managing Director.

17	Paid-up Equity Share Capital (Face value of Rs. 10 per s	1471.67	1471.67	1471.67	1471.67	1471.67	1471.67	1471.67	1471.67	1471.67	1471.67
18	Reserves excluding revaluation reserves as per	16991.72	16353.90	14894.63	16991.72	14894.63	15699.37	16991.72	16991.72	16991.72	16991.72
19 i	Balance Sheet of previous accounting year										
	Earnings per share/(before extraordinary items) of Rs. 10/-each										
	(not annualised)										
	a) Basic	3.72	1.75	2.35	6.95	9.76	13.16	4.91	2.89	10.86	10.86
	b) Diluted	3.72	1.75	2.35	6.95	9.76	13.16	4.91	2.89	10.86	10.86
19 ii	Earnings per share (after extraordinary items) of Rs. 10/-each										
	(not annualised)										
	a) Basic	3.72	1.75	2.35	6.95	9.76	13.16	4.91	2.89	10.86	10.86
	b) Diluted	3.72	1.75	2.35	6.95	9.76	13.16	4.91	2.89	10.86	10.86

**SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED**

	Standalone Results						Consolidated				
	Quarter ended			Nine months ended			Year ended	Quarter ended		Nine months ended	
	31-12-2015 (Un-audited)	30-09-2015 (Un-audited)	31-12-2014 (Un-audited)	31-12-2015 (Un-audited)	31-12-2014 (Un-audited)	31-03-2015 Audited	31-12-2015 (Un-audited)	30-09-2015 (Un-audited)	31-12-2015 (Un-audited)	31-12-2015 (Un-audited)	
<b>1 Segment Revenue</b>											
Chemicals	8789.46	6480.12	9639.53	23543.05	27267.71	36797.85	8789.46	6480.12	23543.05	23543.05	
Power Generation	1474.91	1604.48	1109.22	4797.83	3676.22	6014.50	1474.91	1604.48	4797.83	4797.83	
Sales / Income from Operations	10264.37	8084.60	10748.75	28340.88	30943.93	42812.35	10264.37	8084.60	28340.88	28340.88	
Less: Revenue from intersegment operations	760.57	707.98	608.92	2501.66	1733.26	3575.08	760.57	707.98	2501.66	2501.66	
	9503.80	7376.62	10139.83	25839.22	29210.67	39237.27	9503.80	7376.62	25839.22	25839.22	
<b>2 Segment Results (Profit before Tax &amp; Finance Cost)</b>											
Chemicals	856.53	120.83	858.42	1071.03	1910.91	1717.52	856.14	121.09	1070.64	1070.64	
Power Generation	123.76	527.22	-62.64	1114.58	483.48	1361.11	123.76	527.22	1114.58	1114.58	
Total	980.29	648.05	795.78	2185.61	2394.39	3078.63	979.90	648.31	2185.22	2185.22	
<b>3 Interest ( Net )</b>											
Chemicals	102.83	200.91	66.47	405.91	226.72	568.69	205.00	200.91	405.91	405.91	
Power Generation	108.37	119.4	139.68	356.08	452.40	592.29	236.68	119.40	356.08	356.08	
Total	211.20	320.30	206.15	761.99	679.12	1160.97	441.68	320.31	761.99	761.99	
Exceptional items	131.27	0	77.56	131.27	-189.71	657.99	131.27	0.00	131.27	131.27	
Profit/Loss from Ordinary Activities before tax	637.82	327.75	512.07	1292.35	1904.98	2575.66	963.96	328.00	1291.96	1291.96	
Add: Unallocable income net of expenditure	0.00	0.00	0.00	0.00	0.00	0.00	175.80	167.27	576.73	576.73	
Profit/Loss from Ordinary Activities before tax	637.82	327.75	512.07	1292.35	1904.98	2575.66	1139.76	495.27	1868.69	1868.69	
<b>4 Capital Employed</b>											
(Segment Assets - Segment Liabilities)											
Chemicals	15870.41	15599.16	18645.85	15870.41	18645.85	13582.8	15870.41	15599.16	15870.41	15870.41	
Power Generation	10029.56	10251.27	9714.06	10029.56	9714.06	9776.18	10029.56	20251.27	10029.56	10029.56	
Total Capital Employed in Segments	25899.97	25850.43	28359.91	25899.97	28359.91	23358.98	25899.97	25850.43	25899.97	25899.97	

For State Rayalaseema & H. Strength Hypan Ltd.

(T. G. BHARATHI)

Chairman & Managing Director

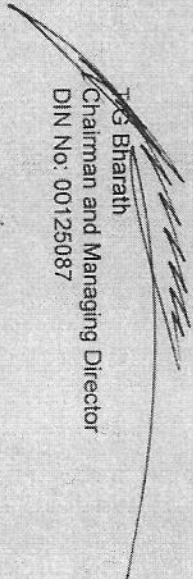


Note:

- 1 The above standalone / consolidated unaudited financial results for the quarter ended 31.12.2015 were reviewed by the Audit Committee and were approved and taken on record by the Board of Directors at their meeting held on 13<sup>th</sup> February, 2016. The statutory auditors of the company have carried out a limited review of both standalone and consolidated statements of unaudited financial results
- 2 With regard to Scheme of Arrangement between Sree Rayalaseema Hi-Strength Hypo Limited ( Demerged Co.,) and its four wholly owned subsidiaries ( Resulting Cos.,), approval from SEBI is awaited. After receipt of SEBI approval necessary applications be made to Hon'ble High Court of Andhra Pradesh and Telangana. The Scheme comes into effect after receipt of Court Order with effect from 01st Sep 2015 (Appointed Date).
- 3 Previous period/years figures have been regrouped / recast wherever necessary to make them comparable
- 4 Effective from June,2015 quarter, the Company is required to consolidate the accounts of an associate Company Viz., Sree Rayalaseema Alkalies and Allied Chemicals Limited and its four wholly owned Subsidiary Companies Viz., (1) SRHHL Power Generation Pvt Ltd, (2) SRHHL Infrastructure Pvt Ltd (3) T G V Infrastructure & Industrial Parks Pvt Ltd (4) Sri Vibhu Infrastructure Development Pvt Ltd as per Accounting Standard 23(Accounting for Investments in Associates in Consolidated Financial Statements) and Accounting Standard 21( Consolidated Financial Statements) respectively as required u/s 129 of the Companies Act, 2013 read with Rule 6 of Companies (Accounts) Rules, 2014, Section 133 of Companies Act, 2013 and Regulation 33 of SEBI(LODR) Regulations. Hence, unaudited consolidated results are presented for the quarter/nine months period ended 31st December, 2015 without requisite comparative figures for the same period(s) in previous year.
- 5 The exceptional items include loss of inventory due to fire accident Rs. 1.31 crores.

Place : Kurnool  
Date : 13-02-2016

For and on behalf of Board of Directors

  
T S Bharath  
Chairman and Managing Director  
DIN No: 00125087



**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

**LIMITED REVIEW REPORT BY INDEPENDENT AUDITORS**  
**(in terms of clause of listing agreement)**

**To**

**The Board of Directors**

**SREE RAYALASEEMA HI-STRENGTH HYPO LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Results of M/s. Sree Rayalaseema Hi-Strength Hypo Limited, Gondiparla, Kurnool ('the Company') for the quarter ended 31<sup>st</sup> December, 2015 ('the statement'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in its meeting held on 13<sup>th</sup> February, 2016. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. While we, as statutory auditors, have reviewed the financial statements of four wholly-owned subsidiaries for line by line consolidation, we did not review the financial statements of the associate company that has been considered in the preparation of the Consolidated Financial Statement with a proportionate share of the net profit of Rs. 175.41 lakhs for the quarter ended 31<sup>st</sup> December, 2015. These financial statements and other financial information of the associated company have been reviewed by other auditors and they have been furnished to us and our opinion on the Statement to the extent they have been derived from such financial statements is based solely on the report of such other auditors.



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4. Based on our review conducted as stated above , nothing has come to our attention that causes us to believe that the accompanying statement of Un-audited financial results prepared in accordance with applicable Accounting Standards notified pursuant to the Companies (Accounting Standards) Rules, 2006 as per section 211 (3C) of the Companies Act, 1956 ( which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(LODR) Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kurnool

Date : 13<sup>th</sup> February ,2016



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

M.T.Sreenivasa Rao  
Proprietor (Membership No.15635)