

Dt: 08-03-2025

To
The National Stock Exchange of India Ltd
Exchange Plaza
Bandra Kurla Complex, Bandra (East)
MUMBAI – 400051

Dear Sir

Sub: Submission of clarification- Financial results for quarter ended 31-12-2024

Ref: your e-mail dated 05-03-2025

Scrip Code : SRHHYPOLTD

We submit that Revenue from operations in standalone financial results was wrongly mentioned in XBRL as Rs.13846.00 instead of actual / correct figure Rs. 13846.90. Hence, PBT and PAT figures are showing different in PDF and XBRL. We regret for the typographical error occurred.

Please find attached copy of standalone and consolidated un audited financial results for quarter /nine months period ending 31st December,2024 along with Limited review reports.

Kindly take the same on your records.

Yours faithfully
For Sree Rayalaseema Hi-Strength
Hypo Limited



V Surekha
Company Secretary



Sree Rayalaseema Hi-Strength Hypo Limited

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

Website: www.srhlh.com ; email : companysecretary@srhlh.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024

In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended			Year Ended
		31.12.2024 (Un-Audited)	30.09.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.03.2024 (Audited)	
I	Revenue from operations	13,846.90	17,024.30	21,452.39	47,734.36	70,083.94	86,601.35	
II	Other income	1,256.22	869.70	1,037.04	2,413.83	1,354.01	2,349.54	
III	Total Revenue (I+II)	15,103.11	17,894.00	22,489.43	50,148.18	71,437.95	88,950.89	
IV	Total Expenditure							
	a) Cost of materials consumed	6,777.20	10,102.08	9,438.58	25,124.08	31,787.59	39,548.79	
	b) Purchases of Stock-in-trade	(0.00)	4.02	6,365.88	789.66	9,424.63	9,574.05	
	c) Change in inventories of finished goods, work-in progress and stock in trade	712.53	(717.65)	(1,071.12)	757.82	5,096.33	7,439.03	
	d) Employee benefits expenses	1,003.28	825.57	1,035.47	2,633.41	2,802.60	3,504.72	
	e) Finance cost	36.56	48.85	61.56	128.92	189.21	397.75	
	f) Depreciation/Amortisation expenses	143.22	151.74	259.80	420.36	779.40	1,057.89	
	g) Other expenses	3,217.50	3,830.71	3,467.08	10,660.02	12,614.73	15,470.11	
	Total (a to g)	11,890.28	14,245.32	19,557.25	40,514.26	62,694.49	76,992.34	
V	Profit before exceptional items and tax (III-IV)	3,212.84	3,648.68	2,932.18	9,633.93	8,743.46	11,958.55	
VI	Exceptional items	-	-	(586.53)	-	(586.53)	(1,085.52)	
VII	Profit before Tax (V+VI)	3,212.84	3,648.68	2,345.65	9,633.93	8,156.93	10,873.03	
VIII	Tax expenses							
	Current Tax for the Period	847.89	913.38	658.94	2,450.84	2,198.70	2,789.53	
	Deferred Tax	12.24	140.78	24.07	186.58	13.70	41.14	
	Sub Total (VIII)	860.12	1,054.16	683.01	2,637.41	2,212.40	2,830.67	
IX	Profit for the period (VII-VIII)	2,352.71	2,594.52	1,662.64	6,996.51	5,944.53	8,042.36	
X	Other comprehensive income							
	Net gain/(losses) on FVTOCI financial instruments	2,777.43	1,857.96	(1,908.60)	6,447.86	1,917.56	(3,049.38)	
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(28.36)	
	Tax on above items	(699.03)	(467.61)	480.36	(1,622.80)	(482.61)	767.47	
	Sub Total (X)	2,078.40	1,390.35	(1,428.24)	4,825.06	1,434.95	(2,310.27)	
XI	Total Comprehensive income for the period (IX+X)	4,431.11	3,984.87	234.40	11,821.57	7,379.48	5,732.09	
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	
XIII	Other Equity	-	-	-	-	-	78,489.33	
XIV	Earnings per Equity share				Not Annualized	Annualized		
	(a) Basic (Rs.)	13.71	15.12	9.69	40.76	34.63	46.85	
	(b) Diluted (Rs.)	13.71	15.12	9.69	40.76	34.63	46.85	

For Sree Rayalaseema Hi-Strength Hypo Ltd.

T. G. Shilpa Bharath

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

Segment wise revenue, results and Assets & Liabilities

Sl. No.	Particulars	Quarter Ended			Nine Months Ended			Year Ended	
		31.12.2024 (Un-Audited)	30.09.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.03.2024 (Audited)		
1	Segment Revenue								
	Chemicals	13,802.03	16,716.31	16,024.12	46,341.35	52,480.16	65,359.64		
	Trading	0.00	-	5,605.48	885.68	18,576.83	22,431.96		
	Power Generation	44.87	307.99	1,896.58	507.33	5,675.46	6,871.07		
	Unallocated	1,256.22	869.70	1,037.04	2,413.83	1,354.01	2,349.54		
	Total	15,103.11	17,894.00	24,563.22	50,148.18	78,086.46	97,012.21		
	Less : intersegment Revenue	-	-	2,073.79	-	6,648.51	8,061.32		
	Net Income from Operations	15,103.11	17,894.00	22,489.43	50,148.18	71,437.95	88,950.89		
2	Segment Results (Profit before Tax & Finance Cost)								
	Chemicals	1,998.31	2,591.71	1,160.41	7,047.42	6,221.88	7,799.74		
	Trading	0.00	-	6.21	(4.34)	13.85	64.39		
	Power Generation	(5.13)	236.12	203.55	305.94	756.40	1,057.11		
	Unallocated	1,256.22	869.70	1,037.04	2,413.83	1,354.01	2,349.54		
	Total	3,249.40	3,697.53	2,407.21	9,762.85	8,346.14	11,270.78		
	Less: Interest (Net)	(36.56)	(48.85)	(61.56)	(128.92)	(189.21)	(397.75)		
	Total Profit Before Tax	3,212.84	3,648.68	2,345.65	9,633.93	8,156.93	10,873.03		
3	Segment Assets								
	Chemicals	66,057.58	65,364.96	59,603.22	66,057.58	59,603.22	64,277.35		
	Trading	-	-	2,817.56	-	2,817.56	71.11		
	Power Generation	599.23	927.65	1,068.91	599.23	1,068.91	1,047.22		
	Others	38,659.86	34,494.75	23,599.32	38,659.86	23,599.32	25,295.75		
	Total	1,05,316.67	1,00,787.36	87,089.01	1,05,316.67	87,089.01	90,691.43		
4	Segment Liabilities								
	Chemicals	13,804.23	13,191.08	4,430.47	13,804.23	4,430.47	10,476.78		
	Trading	-	-	108.71	-	108.71	8.84		
	Total	13,804.23	13,191.08	4,539.18	13,804.23	4,539.18	10,485.62		

Notes

- The above Standalone Un audited Financial Results for the third quarter/nine months period ending 31st December, 2024 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2025. 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 the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 14th February, 2025
Place: Kurnool.

T. G. Shilpa Bharath
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 31st December 2024 of Sree Royalaseema 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 Royalaseema Hi-Strength Hypo Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the statement") of M/s **Sree Royalaseema Hi-Strength Hypo Limited** ("the Company") for the Quarter ended 31st December 2024 ("the Statement"), 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 14th February 2025, 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.



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

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

Place: Hyderabad
Date: 14th February 2025

ICAI UDIN: 25015635BMOFMZ9891

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/NINE MONTHS ENDED 31ST DECEMBER, 2024 In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended			Year Ended
		31.12.2024 (Un-Audited)	30.09.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.03.2024 (Audited)	
I	Revenue from operations	13,846.90	17,024.30	21,452.39	47,734.36	70,083.94	86,601.34	
II	Other income	1,256.22	912.77	1,037.04	2,413.83	1,354.01	2,214.84	
III	Total Revenue (I+II)	15,103.11	17,937.07	22,489.43	50,148.18	71,437.95	88,816.18	
IV	Total Expenditure							
	a) Cost of materials consumed	6,773.34	10,102.07	9,438.58	25,119.51	31,787.59	39,561.20	
	b) Purchases of Stock-in-trade	(0.00)	4.02	6,365.88	789.66	9,424.63	9,574.05	
	c) Change in inventories of finished goods, work-in progress and stock in trade	716.67	(717.65)	(1,071.12)	762.98	5,096.33	7,426.53	
	d) Employee benefits expenses	1,009.53	837.63	1,036.16	2,670.59	2,804.69	3,511.95	
	e) Finance cost	36.56	31.59	61.56	128.93	189.21	398.47	
	f) Depreciation/Amortisation expenses	183.76	192.28	259.80	541.98	779.40	1,060.12	
	g) Other expenses	3,367.29	3,903.28	3,465.80	10,949.72	12,614.99	15,470.65	
	Total (a to g)	12,087.15	14,353.22	19,556.66	40,963.36	62,696.84	77,002.97	
V	Profit before exceptional items and tax (III-IV)	3,015.97	3,583.85	2,932.77	9,184.82	8,741.11	11,813.21	
VI	Exceptional items	-	-	(586.53)	-	(586.53)	(1,085.52)	
VII	Profit before Tax (V+VI)	3,015.97	3,583.85	2,346.24	9,184.82	8,154.58	10,727.69	
VIII	Tax expenses							
	Current Tax for the Period	847.89	913.38	658.94	2,450.84	2,198.70	2,789.53	
	Deferred Tax	12.24	140.78	24.07	186.58	13.70	41.14	
	Sub Total (VIII)	860.13	1,054.16	683.01	2,637.41	2,212.40	2,830.67	
IX	Profit for the period (VII-VIII)	2,155.83	2,529.69	1,663.23	6,547.41	5,942.18	7,897.02	
X	Other comprehensive income							
	Net gain/(losses) on FVTOCI financial instruments	2,777.44	1,857.96	(1,908.60)	6,447.86	1,917.56	(3,049.38)	
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(28.36)	
	Tax on above items	(699.03)	(467.61)	480.36	(1,622.80)	(482.61)	767.47	
	Sub Total (X)	2,078.41	1,390.35	(1,428.24)	4,825.06	1,434.95	(2,310.27)	
XI	Total Comprehensive income for the period (IX+X)	4,234.24	3,920.04	234.99	11,372.47	7,377.13	5,586.75	
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48	
XIII	Other Equity	-	-	-	-	-	78,344.69	
XIV	Earnings per Equity share				Not Annualized	Annualized		
	(a) Basic (Rs.)	12.56	14.74	9.69	38.14	34.62	46.01	
	(b) Diluted (Rs.)	12.56	14.74	9.69	38.14	34.62	46.01	

[Signature]

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

Segment wise revenue, results and Assets & Liabilities

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2024 (Audited)
		31.12.2024 (Un-Audited)	30.09.2024 (Un-Audited)	31.12.2023 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2023 (Un-Audited)	
1	Segment Revenue						
	Chemicals	13,802.03	16,716.31	16,024.12	46,341.35	52,480.16	65,359.63
	Trading	0.00	-	5,605.48	885.68	18,576.83	22,431.96
	Power Generation	44.87	307.99	1,896.58	507.33	5,675.46	6,871.07
	Unallocated	1,256.22	912.77	1,037.04	2,413.83	1,354.01	2,214.84
	Total	15,103.11	17,937.07	24,563.22	50,148.18	78,086.46	96,877.50
	Less: intersegment Revenue	-	-	2,073.79	-	6,648.51	8,061.32
2	Net Income from Operations	15,103.11	17,937.07	22,489.43	50,148.18	71,437.95	88,816.18
	Segment Results (Profit before Tax & Finance Cost)						
	Chemicals	1,801.44	2,466.55	1,161.00	6,598.32	6,219.53	7,789.82
	Trading	0.00	-	6.21	(4.34)	13.85	64.39
	Power Generation	(5.13)	236.12	203.55	305.94	756.40	1,057.11
	Unallocated	1,256.22	912.77	1,037.04	2,413.83	1,354.01	2,214.84
	Total	3,052.53	3,615.44	2,407.80	9,313.75	8,343.79	11,126.16
	Less: Interest (Net)	(36.56)	(31.59)	(61.56)	(128.93)	(189.21)	(398.47)
3	Total Profit Before Tax	3,015.97	3,583.85	2,346.24	9,184.82	8,154.58	10,727.69
	Segment Assets						
	Chemicals	68,926.46	68,347.51	62,086.65	68,926.46	62,086.65	65,011.18
	Trading	-	-	2,817.56	-	2,817.56	71.11
	Power Generation	599.23	927.65	1,068.91	599.23	1,068.91	1,047.22
	Others	37,034.86	32,869.75	23,574.32	37,034.86	23,574.32	25,270.75
	Total	1,06,560.55	1,02,144.91	89,547.44	1,06,560.55	89,547.44	91,400.26
4	Segment Liabilities						
	Chemicals	13,907.63	13,211.30	5,252.05	13,907.63	5,252.05	11,322.95
	Trading	-	-	108.71	-	108.71	8.84
	Total	13,907.63	13,211.30	5,360.76	13,907.63	5,360.76	11,331.79

Notes

- The above Consolidated Un audited Financial Results for the third quarter/nine months period ending 31st December,2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February,2025. The Statutory Auditors have carried out Limited Review of the above financial results .
- The consolidated Financial results for the quarter ending 31st December,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 (Indian Accounting Standards) Rules,2015.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 14th February,2025
Place: Kurnool.

Shulpa Bharath
T.G. Shulpa 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 31st December 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 31st December 2024 and ("the Statement"), 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 14th February 2025, 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.



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

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

ICAI UDIN: 25015635BMOFMY7871

Place: Hyderabad

Date: 14th February 2025