

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 third quarter/ nine months period ended December 31, 2025.

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 Considered and approved Standalone and Consolidated UnAudited Financial results of the Company for the third quarter/ nine months period ended December 31, 2025.

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

The meeting started at 5.00 P.M. and ended at 08.00 P.M.

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, Kurnool-518 004 CIN - L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066

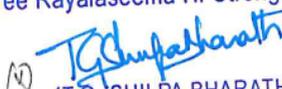
Website: www.srhhl.com ; email : companysecretary@srhhl.com

(₹. In Lakhs  
except EPS)

STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

Sl. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025 (Un-Audited)	30.09.2025 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2025 (Un-Audited)	31.12.2024 (Un-Audited)	31.03.2025 (Audited)
1	Revenue from operations	14,117.40	18,238.99	13,846.90	50,381.93	47,734.36	63,782.26
2	Other income	1,945.42	708.38	1,256.22	3,694.23	2,413.83	3,947.06
3	<b>Total Revenue (1+2)</b>	<b>16,062.82</b>	<b>18,947.37</b>	<b>15,103.12</b>	<b>54,076.16</b>	<b>50,148.19</b>	<b>67,729.32</b>
4	<b>Total Expenditure</b>						
	a)Cost of materials consumed	7,371.02	8,994.90	6,584.24	24,810.89	19,987.73	27,846.90
	b)Purchases of Stock-in-trade	-	-	-	-	789.66	788.29
	c)Change in inventories of finished goods, work-in progress and stock in trade	(263.43)	(295.41)	712.53	(145.96)	757.82	284.68
	d)Employee benefits expenses	823.50	827.69	1,003.28	2,462.83	2,633.41	3,414.30
	e)Finance cost	41.37	42.39	36.56	125.82	128.92	197.97
	f)Depreciation/Amortisation expenses	140.82	139.89	143.22	420.60	420.36	569.56
	g)Other expenses	4,144.82	6,011.16	3,410.46	15,662.40	15,796.37	21,885.35
	<b>Total (a to g)</b>	<b>12,258.09</b>	<b>15,720.62</b>	<b>11,890.29</b>	<b>43,336.57</b>	<b>40,514.27</b>	<b>54,987.05</b>
5	<b>Profit from continuing operations before exceptional items and tax (3-4)</b>	<b>3,804.73</b>	<b>3,226.75</b>	<b>3,212.83</b>	<b>10,739.59</b>	<b>9,633.92</b>	<b>12,742.27</b>
6	Exceptional items	(322.85)	-	-	(798.65)	-	(306.44)
7	<b>Profit from continuing operations before Tax (5+6)</b>	<b>3,481.88</b>	<b>3,226.75</b>	<b>3,212.83</b>	<b>9,940.94</b>	<b>9,633.92</b>	<b>12,435.83</b>
8	<b>Tax expenses</b>						
	Current Tax for the Period	1,006.32	747.17	847.89	2,598.15	2,450.84	2,898.03
	Deferred Tax	40.87	42.92	12.24	130.42	186.58	270.28
	<b>Sub Total (8)</b>	<b>1,047.19</b>	<b>790.09</b>	<b>860.13</b>	<b>2,728.57</b>	<b>2,637.42</b>	<b>3,168.31</b>
9	<b>Profit (Loss)for the period from continuing operations (7-8)</b>	<b>2,434.69</b>	<b>2,436.66</b>	<b>2,352.70</b>	<b>7,212.37</b>	<b>6,996.50</b>	<b>9,267.52</b>
10	<b>Profit(Loss) from discontinuing operations</b>	<b>(4.50)</b>	<b>-</b>	<b>-</b>	<b>(4.50)</b>	<b>-</b>	<b>-</b>
11	<b>Tax expenses of discontinuing operations</b>	<b>1.24</b>	<b>-</b>	<b>-</b>	<b>1.24</b>	<b>-</b>	<b>-</b>
12	<b>Other comprehensive income</b>						
	Net gain /(losses) on FVTOCI financial instruments	(1,992.64)	4,105.12	2,777.43	3,329.09	6,447.86	4,403.71
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(28.08)
	Tax on above items	501.50	(1,033.17)	(699.03)	(837.87)	(1,622.80)	(1,101.26)
	<b>Sub Total (12)</b>	<b>(1,491.13)</b>	<b>3,071.95</b>	<b>2,078.40</b>	<b>2,491.23</b>	<b>4,825.06</b>	<b>3,274.37</b>
13	<b>Total Comprehensive income (9+10+11+12)</b>	<b>940.30</b>	<b>5,508.61</b>	<b>4,431.10</b>	<b>9,700.34</b>	<b>11,821.56</b>	<b>12,541.89</b>
14	<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>	<b>1,716.48</b>	<b>1,716.48</b>
15	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,516.25</b>
16	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	<b>Not Annualized</b>					<b>Annualized</b>
	(a) Basic (Rs.)	14.18	14.20	13.71	42.02	40.76	53.99
	(b) Diluted (Rs.)	14.18	14.20	13.71	42.02	40.76	53.99
17	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	<b>Not Annualized</b>					<b>Annualized</b>
	(a) Basic (Rs.)	(0.02)	-	-	(0.02)	-	-
	(b) Diluted (Rs.)	(0.02)	-	-	(0.02)	-	-
18	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	<b>Not Annualized</b>					<b>Annualized</b>
	(a) Basic (Rs.)	14.16	14.20	13.71	42.00	40.76	53.99
	(b) Diluted (Rs.)	14.16	14.20	13.71	42.00	40.76	53.99

For Sree Rayalaseema Hi-Strength Hypo Ltd.

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

## Segment Information:

The Company has identified business segments in accordance with IND As 108 Notified under Sec 133 of The Companies Act, 2013 read with Relevant rules listed their under.

### 1. Operating Segment :

The Company has identified two various segments and comprise of the following

- I. Chemicals
- II. Wind Energy –Power

Revenue from Wind energy power comprises less than 10 % of total revenue of the company and hence company operates only one segment viz., chemical segment.

### 2. Geographical Segments

The Companies Operating facilities are located in India

#### Segment Revenue:

Particulars	Nine Months ended 31 <sup>st</sup> Dec, 2025	FY 2024-25
Within India	31,490.58	35,188.38
Rest of World	18,891.35	28,593.88

Non-Current assets are located only in India and carrying value of the non-current assets are attributable to Indian location.

### 3. Information about major customer

No single customer represents 10 % or more of the company's total revenue for quarter and Nine months ended 31<sup>st</sup> Dec, 2025

## Notes to Accounts:

1. The above Standalone Un audited Financial Results for the third quarter / nine months period ending 31st December,2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February ,2026. The Statutory Auditors have carried out Limited Review of the above financial results

2. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules,2015.

3. Government of India (GOI) in November 2025, notified provisions of The Labour Codes. They consolidated twenty-nine existing Labour laws into 4 Labour Laws, a unified framework governing employee benefits during employment and post-employment and amongst other things introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The adjustments for Labour Codes represent an increase in gratuity liability arising out of past service cost to Rs.322.26 lakhs. Considering one time materiality nature of the amount, the Company has treated the same as an 'Exceptional Item' in the statement of Profit and Loss for the Quarter and Nine Months Ended 31 December 2025.

4. The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 14th February, 2026

Place: Kurnool



*T.G. Shilpa Bharath*

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

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter ended 31<sup>st</sup> December 2025 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 31<sup>st</sup> December 2025 ("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 14<sup>th</sup> February 2026, 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)

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

Place: Hyderabad  
Date: 14<sup>th</sup> February 2026

ICAI UDIN: 26015635RMWMWC2502

## Sree Royalaseema Hi-Strength Hypo Limited

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

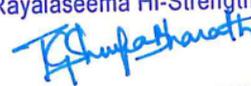
Website: www.srhhl.com ; email : companysecretary@srhhl.com

(₹. In Lakhs  
except EPS)

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

Sl. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	14,117.40	18,238.99	13,846.90	50,381.93	47,734.36	63,782.26
2	Other income	1,940.47	710.03	1,256.22	3,689.28	2,413.83	3,947.06
3	<b>Total Revenue (1+2)</b>	<b>16,057.87</b>	<b>18,949.02</b>	<b>15,103.12</b>	<b>54,071.21</b>	<b>50,148.19</b>	<b>67,729.32</b>
4	<b>Total Expenditure</b>						
	a)Cost of materials consumed	7,378.90	8,954.39	6,580.38	24,809.33	19,983.16	28,010.05
	b)Purchases of Stock-in-trade	-	-	-	-	789.66	788.29
	c)Change in inventories of finished goods, work-in progress and stock in trade	(263.43)	(295.41)	716.67	(145.96)	762.98	297.18
	d)Employee benefits expenses	825.06	829.41	1,009.53	2,467.44	2,670.59	3,436.75
	e)Finance cost	41.37	42.39	36.56	125.82	128.93	197.99
	f)Depreciation/Amortisation expenses	181.36	180.42	183.76	542.21	541.98	731.71
	g)Other expenses	4,146.35	6,055.41	3,560.25	15,733.12	16,086.07	22,045.69
	<b>Total (a to g)</b>	<b>12,309.61</b>	<b>15,766.61</b>	<b>12,087.15</b>	<b>43,531.96</b>	<b>40,963.37</b>	<b>55,507.66</b>
5	<b>Profit from continuing operations before exceptional items and tax (3-4)</b>	<b>3,748.26</b>	<b>3,182.41</b>	<b>3,015.97</b>	<b>10,539.25</b>	<b>9,184.82</b>	<b>12,221.66</b>
6	Exceptional items	(322.85)	-	-	(798.65)	-	(306.44)
7	<b>Profit from continuing operations before Tax (5+6)</b>	<b>3,425.41</b>	<b>3,182.41</b>	<b>3,015.97</b>	<b>9,740.60</b>	<b>9,184.82</b>	<b>11,915.22</b>
8	<b>Tax expenses</b>						
	Current Tax for the Period	1,006.32	810.51	847.89	2,598.15	2,450.84	2,898.03
	Deferred Tax	40.87	42.92	12.24	130.42	186.58	270.28
	<b>Sub Total (8)</b>	<b>1,047.19</b>	<b>853.43</b>	<b>860.13</b>	<b>2,728.57</b>	<b>2,637.42</b>	<b>3,168.31</b>
9	<b>Profit (Loss)for the period from continuing operations (7-8)</b>	<b>2,378.22</b>	<b>2,328.98</b>	<b>2,155.84</b>	<b>7,012.03</b>	<b>6,547.40</b>	<b>8,746.91</b>
10	<b>Profit(Loss) from discontinuing operations</b>	<b>(4.50)</b>	<b>-</b>	<b>-</b>	<b>(4.50)</b>	<b>-</b>	<b>-</b>
11	<b>Tax expenses of discontinuing operations</b>	<b>1.24</b>	<b>-</b>	<b>-</b>	<b>1.24</b>	<b>-</b>	<b>-</b>
12	<b>Other comprehensive income</b>						
	Net gain /(losses) on FVTOCI financial instruments	(1,992.64)	4,105.12	2,777.43	3,329.09	6,447.86	4,403.71
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(28.08)
	Tax on above items	501.50	(1,033.17)	(699.03)	(837.87)	(1,622.80)	(1,101.26)
	<b>Sub Total (12)</b>	<b>(1,491.13)</b>	<b>3,071.95</b>	<b>2,078.40</b>	<b>2,491.23</b>	<b>4,825.06</b>	<b>3,274.37</b>
13	<b>Total Comprehensive income (9+10+11+12)</b>	<b>883.83</b>	<b>5,400.93</b>	<b>4,234.24</b>	<b>9,500.00</b>	<b>11,372.46</b>	<b>12,021.28</b>
14	<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>	<b>1,716.48</b>	<b>1,716.48</b>
15	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,111.31</b>
16	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	<b>Not Annualized</b>					<b>Annualized</b>
	(a) Basic (Rs.)	14.02	13.70	13.13	41.44	39.45	52.47
	(b) Diluted (Rs.)	14.02	13.70	13.13	41.44	39.45	52.47
17	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	<b>Not Annualized</b>					<b>Annualized</b>
	(a) Basic (Rs.)	(0.02)	-	-	(0.02)	-	-
	(b) Diluted (Rs.)	(0.02)	-	-	(0.02)	-	-
18	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	<b>Not Annualized</b>					<b>Annualized</b>
	(a) Basic (Rs.)	14.00	13.70	13.13	41.42	39.45	52.47
	(b) Diluted (Rs.)	14.00	13.70	13.13	41.42	39.45	52.47

For Sree Royalaseema Hi-Strength Hypo Ltd.

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

## Segment Information:

The Company has identified business segments in accordance with IND As 108 Notified under Sec 133 of The Companies Act, 2013 read with Relevant rules listed their under.

### 1. Operating Segment :

The Company has identified two various segments and comprise of the following

- I. Chemicals
- II. Wind Energy –Power

Revenue from Wind energy power comprises less than 10 % of total revenue of the company and hence company operates only one segment viz., chemical segment.

### 2. Geographical Segments

The Companies Operating facilities are located in India

Segment Revenue:

Particulars	Nine Months ended 31 <sup>st</sup> Dec, 2025	FY 2024-25
Within India	31,490.58	35,188.38
Rest of World	18,891.35	28,593.88

Non-Current assets are located only in India and carrying value of the non-current assets are attributable to Indian location.

### 3. Information about major customer

No single customer represents 10 % or more of the company's total revenue for quarter and half year ended 31<sup>st</sup> Dec, 2025

## Notes to Accounts:

1. The above Consolidated Un audited Financial Results for the third quarter / nine months period ending 31st December,2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February ,2026. The Statutory Auditors have carried out Limited Review of the above financial results.

2. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules,2015.

3. The consolidated Financial results for the quarter ending 31st December, 2025 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 and has no significant influence and not considered for consolidation as per equity method in Ind As-28.

4. Government of India (GOI) in November 2025, notified provisions of The Labour Codes. They consolidated twenty-nine existing Labour laws into a unified framework governing employee benefits during employment and post-employment and amongst other things introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The adjustments for Labour Codes represent an increase in gratuity liability arising out of past service cost to Rs.322.26 lakhs. Considering one time materiality nature of the amount, the Company has treated the same as an 'Exceptional Item' in the statement of Profit and Loss for the Quarter and Nine Months Ended 31 December 2025.

5. The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 14th February, 2026

Place: Kurnool



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

**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter ended 31<sup>st</sup> December 2025 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 **M/s 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 31<sup>st</sup> December 2025 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 14<sup>th</sup> February 2026, 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.

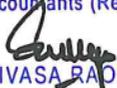
4. The Statement includes the results of the subsidiary Viz., TGV Metals & Chemicals Private Limited with parent's holding at 50% in the subsidiary and its statements are reviewed by us as a statutory auditor of the subsidiary company.



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)

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

Place: Hyderabad

Date: 14<sup>th</sup> February 2026

ICAI UDIN: 26015635VSMVFF3530