TGV GROUP

SREE RAYALASEEMA HI-STRENGTH HYPO LTD.

Dt: November 14 ,2026

To BSE Limited 25th 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

Dear Sir

Sub: Outcome of Board Meeting & Submission of UnAudited Financial results for the second quarter/ half year ended September 30, 2026.

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 second quarter/half year ended September 30, 2026.

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 2.00 P.M.. and ended at 04.00 P.M.

This is for your kind information and records.

Thanking You

Yours faithfully
For Sree Rayalaseema Hi-Strength Hypo Limited

V. Surekha

SREE RAYALASEEMA HI-STRENGTH HYPO LTD.

V Surekha
Company Secretary

Regd. Office : Gondiparla, Kurnool-518 004, Andhra Pradesh, Cell : 98483 05000
Corp. Off. : 216, K.J.S. Complex, Bhagya Nagar, Kurnool - 518 004 A.P. INDIA Tel : +91-8518-226460/220164 Ext : 382
Fax : 0091-8518-223066 / 226656, Email : logisticssolutions@gmail.com, logistics@srhhl.com
Web : www.srhhl.com, **CIN: L24110AP2005PLC045726**
ISO 9001, 14001 & OHSAS 18001 CERTIFIED COMPANY

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 HALF YEAR ENDED 30TH SEPTEMBER, 2026

Sl. No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	24,641.22	21,094.56	18,238.99	45,735.78	36,264.53	66,695.85
2	Other income	1,019.14	988.20	708.38	2,007.34	1,748.81	5,485.74
3	**Total Revenue (1+2)**	**25,660.36**	**22,082.76**	**18,947.37**	**47,743.12**	**38,013.34**	**72,181.59**
4	**Total Expenditure**						
	a)Cost of materials consumed	13,320.00	11,399.86	8,994.90	24,719.86	17,439.87	33,183.09
	b)Change in inventories of finished goods, work-in progress and stock in trade	(325.14)	(119.68)	(295.41)	(444.82)	117.47	167.27
	c)Employee benefits expenses	1,040.23	1,021.32	827.69	2,061.55	1,639.33	4,083.64
	d)Finance cost	52.96	50.32	42.39	103.28	84.45	167.78
	e)Depreciation/Amortisation expenses	140.69	140.70	139.89	281.39	279.78	561.74
	f)Other expenses	7,083.52	5,804.95	6,011.16	12,888.47	11,517.58	20,332.95
	Total (a to f)	**21,312.27**	**18,297.47**	**15,720.62**	**39,609.74**	**31,078.48**	**58,496.47**
5	**Profit from continuing operations before exceptional items and tax (3-4)**	**4,348.10**	**3,785.29**	**3,226.75**	**8,133.39**	**6,934.86**	**13,685.12**
6	Exceptional items	110.52	(350.34)	-	(239.82)	(475.80)	(1,350.34)
7	**Profit from continuing operations before Tax (5+6)**	**4,458.61**	**3,434.95**	**3,226.75**	**7,893.56**	**6,459.06**	**12,334.78**
8	**Tax expenses**						
	Current Tax for the Period	1,105.07	877.56	747.17	1,982.63	1,591.83	2,968.01
	Deferred Tax	40.12	38.97	42.92	79.09	89.55	97.21
	Sub Total (8)	**1,145.19**	**916.53**	**790.09**	**2,061.72**	**1,681.38**	**3,065.22**
9	**Profit (Loss)for the period from continuing operations (7-8)**	**3,313.42**	**2,518.42**	**2,436.66**	**5,831.84**	**4,777.68**	**9,269.56**
10	**Profit(Loss) from discontinuing operations**	-	(1.50)	-	(1.50)	-	(6.00)
11	**Tax expenses of discontinuing operations**	-	0.27	-	0.27	-	1.51
12	**Total Profit After Tax (9+10+11)**	**3,313.42**	**2,517.19**	**2,436.66**	**5,830.61**	**4,777.68**	**9,265.07**
13	**Other comprehensive income**						
	Net gain /(losses) on FVTOCI financial instruments	4,212.17	5,163.90	4,105.12	9,376.07	5,321.73	(4,395.51)
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(70.29)
	Tax on above items	(1,060.12)	(1,299.65)	(1,033.17)	(2,359.77)	(1,339.37)	1,123.95
	Sub Total (13)	3,152.05	3,864.25	3,071.95	7,016.30	3,982.36	(3,341.85)
14	**Total Comprehensive income (12+13)**	**6,465.47**	**6,381.44**	**5,508.61**	**12,846.91**	**8,760.04**	**5,923.22**
15	**Paidup Equity Share Capital**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**
16	Other Equity	-	-	-	-	-	95,924.54
17	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	Not Annualized					Annualized
	(a) Basic (Rs.)	19.30	14.67	14.20	33.98	27.83	54.00
	(b) Diluted (Rs.)	19.30	14.67	14.20	33.98	27.83	54.00
18	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	Not Annualized					Annualized
	(a) Basic (Rs.)	-	(0.01)	-	(0.01)	-	(0.03)
	(b) Diluted (Rs.)	-	(0.01)	-	(0.01)	-	(0.03)
19	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	Not Annualized					Annualized
	(a) Basic (Rs.)	19.30	14.66	14.20	33.97	27.83	53.98
	(b) Diluted (Rs.)	19.30	14.66	14.20	33.97	27.83	53.98

SREE RAYALASEEMA HI-STRENGTH HYPO LTD.

For Sree Rayalaseema Hi-Strength Hypo Ltd.

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

STANDALONE BALANCE SHEET AS AT 30th Sep, 2026	(All amounts in ₹ Lakhs, except otherwise stated)	
	As at 30th Sep, 2026	As at 31st Mar, 2026
ASSETS		
1.Non-current assets		
(a) Property, Plant and Equipment	5,884.07	5,803.70
(b) Right-to-use assets on lease	1,100.98	817.88
(c) Investment properties	4,443.90	4,464.13
(d) Financial assets		
i) Investments	41,324.98	32,405.86
ii) Other financial assets	501.63	551.73
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	842.79	1,063.87
Total Non-current assets	**54,098.35**	**45,107.18**
2.Current assets		
(a)Inventories	4,315.58	4,964.04
(b)Financial assets		
i) Trade receivables	12,324.08	8,404.15
ii) Cash and cash equivalents	46,870.52	43,396.87
iii) Bank balances other than Cash and cash equivalents	491.07	464.01
iv) Loans	2,617.94	2,867.09
(c)Current Tax Assets (Net)	0.00	0.00
(d)Other current assets	5,528.71	5,226.32
(e) Current Investments	2,513.45	0.00
Total Current assets	**74,661.34**	**65,322.47**
3.Non-current assets held for Sale	0.00	254.14
Total Assets	**1,28,759.69**	**1,10,683.79**
EQUITY AND LIABILITIES		
Equity		
(a)Equity Share capital	1,716.48	1,716.48
(b)Other equity	1,08,256.51	95,924.55
Total Equity	**1,09,972.99**	**97,641.03**
Liabilities		
1.Non-current liabilities		
(a)Financial liabilities		
i) Borrowings	0.00	0.00
ii) Lease Liability	1,212.84	842.80
iii) Other financial liabilities	139.40	138.20
(b)Provisions	1,165.27	1,151.00
(c)Deferred tax liabilities (Net)	7,043.75	4,604.90
(d)Deferred Government grants	62.97	65.97
Total Non-current liabilities	**9,624.22**	**6,802.86**
2.Current liabilities		
(a)Financial liabilities		
i) Borrowings	0.00	0.00
ii) Lease Liability	190.00	279.48
iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	232.89	177.06
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,389.51	989.62
iv) Other financial liabilities	398.47	360.71
(b)Other current liabilities	4,978.53	3,941.95
(c)Provisions	336.70	287.30
(d)Current tax liability (Net)	1,636.38	203.77
Total Current liabilities	**9,162.47**	**6,239.89**
Total Liabilities	**18,786.70**	**13,042.76**
Total Equity and Liabilities	**1,28,759.69**	**1,10,683.79**

For Sree Rayalaseema Hi-Strength Hypo Ltd.

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

Standalone Cash flow statement for the half year ended 30th Sep, 2026		
(All amounts in ₹ Lakhs, except otherwise stated)		
Particulars	**Half Year ended 30th Sep 2026**	**Year ended 31st March 2026**
Cash flow from operating activities		
Profit before tax	7,892.06	12,328.77
Profit after exceptional items and tax	**7,892.06**	**12,328.77**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	281.39	561.74
Interest received	(1,371.26)	(3,729.69)
Interest paid	103.28	167.78
Interest income & expenses due to amortisation of rent deposits	0.70	0.64
Income due to government grant recognised	(3.00)	(6.00)
Net (gains)/losses on FVTPL instruments	78.75	(372.73)
Unrealised foreign exchange (gain)/loss	-	(52.61)
Profit on sale of property,plant and equipment/investment	(147.68)	(284.23)
Operating profit before working capital changes	**6,834.24**	**8,613.67**
Working capital adjustments:		
(Decrease)/Increase in trade payables	455.72	(272.29)
(Decrease)/Increase in non-current financial liabilities	1.20	3.00
(Decrease)/Increase in current financial liabilities	37.76	(15.63)
(Decrease)/Increase in other current liabilities	1,036.58	176.88
(Decrease)/Increase in short term provisions	49.40	(48.71)
(Decrease)/Increase in long term provisions	14.27	750.19
(Increase)/Decrease in non-current financial asset	49.40	(252.11)
(Increase)/Decrease in other non-current assets	475.22	(1,203.25)
(Increase)/Decrease in trade receivables	(3,919.93)	1,982.78
(Increase)/Decrease in inventories	648.46	(1,048.73)
(Increase)/Decrease in other current assets	(2,815.84)	(1,962.17)
(Increase)/Decrease in financial assets	249.16	(245.33)
Cash generated from operating activities	**3,115.63**	**6,478.30**
Direct taxes paid (net)	(549.75)	(2,605.66)
Net cash flow from operating activities (A)	**2,565.88**	**3,872.64**
Cash flows from investing activities		
Purchase of property,plant and equipment, including CWIP	(634.55)	(633.89)
Proceeds from sale of property,plant and equipment	157.60	506.85
Purchase of investment (net of sales/redemption)	378.21	212.41
Interest received	1,371.26	3,729.69
Deposits earmarked for guarantees	-	-
Earmarked for dividend	(27.06)	7.95
Net cash flow from/ (used in) investing activities (B)	**1,245.45**	**3,823.01**
Cash flows from financing activities		
Proceeds from equity	-	-
Interest paid	(42.51)	(70.31)
(Repayment)/Proceeds of long term borrowings	-	-
(Repayment)/Proceeds from short term borrowings	0.00	(132.26)
Dividend paid	(514.94)	(514.94)
(Repayment)/Proceeds of lease liability	219.77	(388.45)
Net cash flow from/ (used in) in financing activities (C)	**(337.69)**	**(1,105.95)**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3,473.65	6,589.70
Cash and cash equivalents at the beginning of the year	43,396.87	36,807.17
Cash and cash equivalents at the end of the year	**46,870.52**	**43,396.87**
Components of cash and cash equivalents		
Cash on hand	6.11	3.94
Balances with banks		
- in Current Account	1,220.50	259.03
- in Deposit Account	45,643.91	43,133.91
Total cash and cash equivalents	**46,870.52**	**43,396.87**

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 operating segments 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 reports only one segment viz., chemical segment.

2. Geographical Segments : The Companies Operating facilities are located in India

   Segment Revenue:

Particulars	Quarter Ended 30th September,2026	FY 2025-26
Within India	29,614.93	41,153.27
Rest of World	16,120.85	25,542.58

   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 ended 30th June, 2026 except one customer with whom turnover exceeded 10% of the company's total revenue for quarter ended 30th June, 2026.

Notes to Accounts:

1 The above Standalone Un audited Financial Results for the Second quarter /half year ending 30th September,2026 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14th November,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 Board decided in quarter ending September 2025 to sell 10MW Thermal Power Plant and disclosed as held for sale in the balance sheet as at 31.03.2026. As the sale is not completed within one year, it reversed the classification as non-current asset held for sale as per IND AS 105.

4 The exceptional item includes profit of Rs. 110.52 lakhs on gold futures for the quarter ended 30.09.2026

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

For and on behalf of the Board

T G Shilpa Bharath
Chairperson & Managing Director
DIN: 01895414

Date: 14th November, 2026
Place: Hyderabad

S.T. Mohite & Co.,
Chartered Accountants
G5,B-Block, Paragon Venkatadri Apts, 3-4-812,
Street No.1, Barkatpura, Hyderabad, T.G.- 500027,India.
Cell : 9848994508, 9290285566
Email : stmohiteandco@stmohite.onmicrosoft.com

Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter and period ended 30 September 2026 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 and period ended 30 September 2026, 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 November 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.

Place: Hyderabad
Date: 14 November 2026

S.T. Mohite & Co. Chartered Accountants Regd. No. 011410S Hyd.

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

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

ICAI UDIN: 26015635JZXRLL1325

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)

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR HALF YEAR ENDED 30TH SEPTEMBER, 2026

Sl. No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	24,641.22	21,094.56	18,238.99	45,735.78	36,264.53	66,695.85
2	Other income	1,017.49	986.55	710.03	2,004.04	1,748.81	5,479.14
3	**Total Revenue (1+2)**	**25,658.71**	**22,081.11**	**18,949.02**	**47,739.82**	**38,013.34**	**72,174.99**
4	**Total Expenditure**						
	a)Cost of materials consumed	13,320.00	11,399.86	8,954.39	24,719.86	17,430.43	33,181.56
	b)Change in inventories of finished goods, work-in progress and stock in trade	(325.14)	(119.68)	(295.41)	(444.82)	117.47	167.27
	c)Employee benefits expenses	1,041.28	1,022.37	829.41	2,063.65	1,642.38	4,090.07
	d)Finance cost	52.96	50.32	42.39	103.28	84.45	167.79
	e)Depreciation/Amortisation expenses	181.23	181.23	180.42	362.47	360.85	723.89
	f)Other expenses	7,084.07	5,805.93	6,055.41	12,890.00	11,586.77	20,409.84
	Total (a to f)	**21,354.41**	**18,340.04**	**15,766.61**	**39,694.45**	**31,222.36**	**58,740.42**
5	**Profit from continuing operations before exceptional items and tax (3-4)**	**4,304.30**	**3,741.07**	**3,182.41**	**8,045.38**	**6,790.98**	**13,434.57**
6	Exceptional items	110.52	(350.34)	-	(239.82)	(475.80)	(1,350.34)
7	**Profit from continuing operations before Tax (5+6)**	**4,414.82**	**3,390.73**	**3,182.41**	**7,805.55**	**6,315.18**	**12,084.23**
8	**Tax expenses**						
	Current Tax for the Period	1,105.06	877.56	810.51	1,982.63	1,591.83	2,968.01
	Deferred Tax	40.12	38.97	42.92	79.09	89.55	97.21
	Sub Total (8)	**1,145.18**	**916.54**	**853.43**	**2,061.72**	**1,681.38**	**3,065.22**
9	**Profit (Loss)for the period from continuing operations (7-8)**	**3,269.64**	**2,474.19**	**2,328.98**	**5,743.83**	**4,633.80**	**9,019.01**
	Profit attributable to:						
	Owners of company	**3,291.54**	**2,496.29**	**2,351.15**	**5,787.83**	**4,705.74**	**9,144.29**
	Non-Controlling Interest	**(21.90)**	**(22.10)**	**(22.17)**	**(44.00)**	**(71.94)**	**(125.28)**
10	**Profit(Loss) from discontinuing operations**	-	(1.50)	-	(1.50)	-	(6.00)
11	**Tax expenses of discontinuing operations**	-	0.27	-	**0.27**	-	1.51
12	**Total Profit After Tax (9+10+11)**	**3,269.64**	**2,472.96**	**2,328.98**	**5,742.60**	**4,633.80**	**9,014.52**
13	**Other comprehensive income**						
	Net gain /(losses) on FVTOCI financial instruments	4,212.17	5,163.90	4,105.12	9,376.07	5,321.73	(4,395.51)
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	(70.29)
	Tax on above items	(1,060.12)	(1,299.65)	(1,033.17)	(2,359.77)	(1,339.37)	1,123.95
	Sub Total (13)	3,152.05	3,864.25	3,071.95	7,016.30	3,982.36	(3,341.85)
	Other comprehensive Income/(Loss) attributable to:						
	Owners of company	3,152.05	3,864.25	3,071.95	7,016.30	3,982.36	(3,341.85)
	Non-Controlling Interest	-	-	-	-	-	-
14	**Total Comprehensive income (12+13)**	**6,421.69**	**6,337.21**	**5,400.93**	**12,758.90**	**8,616.16**	**5,672.67**
	Total comprehensive Income/(Loss) attributable to:						
	Owners of company	**6,443.58**	**6,359.32**	**5,423.10**	**12,802.91**	**8,688.10**	**5,797.95**
	Non-Controlling Interest	**(21.90)**	**(22.11)**	**(22.17)**	**(44.00)**	**(71.94)**	**(125.28)**
15	**Paidup Equity Share Capital**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**
16	Other Equity	-	-	-			95,394.32
17	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	Not Annualized					Annualized
	(a) Basic (Rs.)	19.18	14.54	13.70	33.72	27.42	53.27
	(b) Diluted (Rs.)	19.18	14.54	13.70	33.72	27.42	53.27
18	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	Not Annualized					Annualized
	(a) Basic (Rs.)	-	(0.01)	-	(0.01)	-	(0.03)
	(b) Diluted (Rs.)	-	(0.01)	-	(0.01)	-	(0.03)
19	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	Not Annualized					Annualized
	(a) Basic (Rs.)	19.18	14.53	13.70	33.71	27.42	53.24
	(b) Diluted (Rs.)	19.18	14.53	13.70	33.71	27.42	53.24

For Sree Rayalaseema Hi Strength Hypo Ltd.

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

CONSOLIDATED BALANCE SHEET AS AT 30th Sep, 2026	(All amounts in ₹ Lakhs, except otherwise stated)	
	As at 30th Sep, 2026	As at 31st Mar, 2026
ASSETS		
1.Non-current assets		
(a) Property, Plant and Equipment	7,909.81	7,910.52
(b) Right-to-use assets on lease	1,100.98	817.88
(c) Investment properties	4,443.90	4,464.13
(d) Financial assets		
i) Investments	39,599.98	30,680.86
ii) Other financial assets	501.63	551.73
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	842.79	1,063.87
Total Non-current assets	**54,399.09**	**45,488.99**
2.Current assets		
(a)Inventories	4,363.97	5,012.90
(b)Financial assets		
i) Trade receivables	12,324.08	8,404.15
ii) Cash and cash equivalents	46,913.46	43,415.88
iii) Bank balances other than Cash and cash equivalents	464.01	464.01
iv) Loans	2,617.94	2,867.09
(c)Current Tax Assets (Net)	0.00	0.00
(d)Other current assets	5,930.30	5,629.91
(e) Current Investments	2,513.45	0.00
Total Current assets	**75,127.20**	**65,793.95**
3.Non-current assets held for Sale	0.00	254.14
Total Assets	**1,29,526.29**	**1,11,537.08**
EQUITY AND LIABILITIES		
Equity		
(a)Equity Share capital	1,716.48	1,716.48
(b)Other equity	1,07,682.28	95,394.32
(c)NCI	1,277.70	1,321.71
Total Equity	**1,10,676.47**	**98,432.51**
Liabilities		
1.Non-current liabilities		
(a)Financial liabilities		
i) Borrowings	38.79	38.79
ii) Lease Liability	1,212.84	842.80
iii) Other financial liabilities	139.40	138.20
(b)Provisions	1,165.27	1,151.00
(c)Deferred tax liabilities (Net)	7,043.75	4,604.89
(d)Deferred Government grants	62.97	65.97
Total Non-current liabilities	**9,663.01**	**6,841.64**
2.Current liabilities		
(a)Financial liabilities		
i) Borrowings	0.00	0.00
ii) Lease Liability	190.00	279.48
iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	232.89	177.06
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,406.17	1,006.34
iv) Other financial liabilities	404.03	366.28
(b)Other current liabilities	4,980.64	3,942.70
(c)Provisions	336.70	287.30
(d)Current tax liability (Net)	1,636.37	203.77
Total Current liabilities	**9,186.81**	**6,262.92**
Total Liabilities	**18,849.82**	**13,104.57**
Total Equity and Liabilities	**1,29,526.29**	**1,11,537.08**

For Sree Rayalaseema Hi-Strength Hypo Ltd.

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

Consolidated Cash flow statement for the half year ended 30th Sep, 2026	(All amounts in ₹ Lakhs, except otherwise stated)	
Particulars	Half Year ended 30th Sep 2026	Year ended 31st Mar 2026
Cash flow from operating activities		
Profit before tax	7,804.05	12,078.23
Profit after exceptional items and tax	**7,804.05**	**12,078.23**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	362.47	723.89
Interest received	(1,371.26)	(3,729.69)
Interest paid	103.28	167.78
Interest income & expenses due to amortisation of rent deposits		0.64
Income due to government grant recognised	(3.00)	(6.00)
Net (gains)/losses on FVTPL instruments	78.75	(372.73)
Unrealised foreign exchange (gain)/loss	-	(52.61)
Other Adjustment	44.00	125.28
Profit on sale of property,plant and equipment/investment	(147.68)	(284.23)
Operating profit before working capital changes	**6,870.62**	**8,650.56**
Working capital adjustments:		
(Decrease)/Increase in trade payables	455.67	(263.55)
(Decrease)/Increase in non-current financial liabilities	1.20	3.00
(Decrease)/Increase in current financial liabilities	37.75	(10.06)
(Decrease)/Increase in other current liabilities	1,037.95	159.93
(Decrease)/Increase in short term provisions	49.40	(48.72)
(Decrease)/Increase in long term provisions	14.27	750.19
(Increase)/Decrease in non-current financial asset	50.10	(252.00)
(Increase)/Decrease in other non-current assets	475.22	(1,203.24)
(Increase)/Decrease in trade receivables	(3,919.93)	1,982.78
(Increase)/Decrease in inventories	648.94	(1,040.09)
(Increase)/Decrease in other current assets	(2,813.83)	(1,960.15)
(Increase)/Decrease in financial assets	249.16	(245.33)
Cash generated from operating activities	**3,156.49**	**6,523.30**
Direct taxes paid (net)	(549.76)	(2,605.67)
Net cash flow from operating activities (A)	**2,606.74**	**3,917.63**
Cash flows from investing activities		
Non Controlling Interest	-44.00	-125.27
Purchase of property,plant and equipment, including CWIP	(634.54)	(633.89)
Proceeds from sale of property,plant and equipment	157.60	506.85
Purchase of investment (net of sales/redemption)	378.21	212.41
Interest received	1,371.26	3,729.69
Deposits earmarked for guarantees	-	-
Earmarked for dividend	0.00	7.95
Net cash flow from/ (used in) investing activities (B)	**1,228.52**	**3,697.73**
Cash flows from financing activities		
Proceeds from equity	-	-
Interest paid	(42.51)	(70.31)
(Repayment)/Proceeds of long term borrowings	-	10.00
(Repayment)/Proceeds from short term borrowings	0.00	(132.26)
Dividend paid	(514.94)	(514.94)
(Repayment)/Proceeds of lease liability	219.80	(388.45)
Net cash flow from/ (used in) in financing activities (C)	**(337.66)**	**(1,095.97)**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3,497.59	6,519.40
Cash and cash equivalents at the beginning of the year	43,415.88	36,896.48
Cash and cash equivalents at the end of the year	**46,913.47**	**43,415.88**
Components of cash and cash equivalents		
Cash on hand	6.11	3.94
Balances with banks		
- in Current Account	1,236.38	278.03
- in Deposit Account	45,670.97	43,133.91
Total cash and cash equivalents	**46,913.46**	**43,415.88**

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 operating segments 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 reports only one segment viz., chemical segment.

2. Geographical Segments : The Companies Operating facilities are located in India

   Segment Revenue:

Particulars	Quarter Ended 30th September,2026	FY 2025-26
Within India	29,614.93	41,153.27
Rest of World	16,120.85	25,542.58

   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 ended 30th June, 2026 except one customer with whom turnover exceeded 10% of the company's total revenue for quarter ended 30th June, 2026.

Notes to Accounts:

1. The above Consolidated Un audited Financial Results for the Second quarter /half year ending 30th September,2026 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14th November,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 Board decided in quarter ending September 2025 to sell 10MW Thermal Power Plant and disclosed as held for sale in the balance sheet as at 31.03.2026. As the sale is not completed within one year, it reversed the classification as non-current asset held for sale as per IND AS 105.
4. The consolidated financial results for the quarter ending 30th September, 2026 includes financials of subsidiary company M/s TGV Metals and Chemicals Private Limited. The Company presently holds 23.59% in the share capital of M/s M V Salts & Chemicals Private Limited, since the Company has no significant influence it is not considered for consolidation as per equity method in Ind As-28.
5. The exceptional item includes profit of Rs. 110.52 lakhs on gold futures for the quarter ended 30.09.2026
6. The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

For and on behalf of the Board

T G Shilpa Bharath
Chairperson & Managing Director
DIN: 01895414

Date: 14th November, 2026
Place: Hyderabad

SREE RAYALASEEMA HI-STRENGTH HYPO LTD.

S.T. Mohite & Co.,
Chartered Accountants
G5,B-Block, Paragon Venkatadri Apts, 3-4-812,
Street No.1, Barkatpura, Hyderabad, T.G.- 500027,India.
Cell : 9848994508, 9290285566
Email : stmohiteandco@stmohite.onmicrosoft.com

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and period ended 30 September 2026 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 and period ended 30 September 2026 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 November 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)

ICAI UDIN: 26015635RWEKQG5473

Place: Hyderabad
Date: 14 November 2026