

Dt:30th May,2025

To BSE Limited 25 th 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

Ref: Regulations 30 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

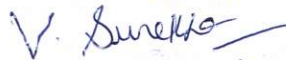
1. Standalone and Consolidated Audited Financial results of the Company for the quarter and year ended March 31, 2025.

Copy of the audited financial results (Standalone and Consolidated) along with the Auditor's Report (Standalone and Consolidated) is attached herewith for your reference.

2. The Board of Directors recommended the payment of final dividend of Rs. 3/- (Three Rupees only) per equity share of face value of Re. 10/- each (30% on paid up Equity share capital of the Company) for the financial year ended 31st March, 2025, subject to approval of the shareholders at the ensuing Annual General Meeting.
3. Re-appointment of M/s Nirmal Kumar Reddy & Co., Chartered Accountants as Internal Auditor of the Company for financial year 2025-26.
4. Re appointment of Santosh & Associates, Cost Accountants as Cost Auditor of the Company for financial year 2025-26.
5. Appointment of Geeta Serwani & Associates, Practicing Company Secretaries as Secretarial Auditors of the Company for a period of 5 consecutive years from the financial year 2025-26 to 2029-30 subject to members approval in the ensuing Annual General Meeting.

We are submitting additional information as required under Regulation 30 of SEBI (LODR) Regulations of Cost Auditor, Internal Auditor and Secretarial Auditor.

For Sree Rayalaseema Hi-Strength Hypo Ltd.



(V. SUREKHA)
Sr. CA & Company Secretary

Corp. Off. : 216, K.J.S. Complex, Bhagya Nagar, Kurnool - 518 004 A.P. India Tel : 0091-8518-226460 / 220164 Ext:382

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Web : www.srhhl.com, CIN:L24110AP2005PLC045726

ISO 9001, 14001 & OHSAS 18001 CERTIFIED COMPANY


Particulars	Internal auditor	Cost Auditor	Secretarial Auditor
Name	Mr. M Nirmal Kumar Reddy	Mr Thota SSV Santhosh Kumar	Mrs. Geeta Serwani
Date of Birth	15 th July, 1975	5 th July, 1992	19 th August, 1986
Address	H.No. 43/160/3A, NR Peta, Kurnool-518004 (A.P.)	Flat 201, Plot No.17, A.S. Raju Nagar Road No.6, Nizampet Hyderabad 500090.(Telangana)	401, Sri Ranga Complex, St Johns Road, Secunderabad-500025(Telangana)
Qualifications	B.Com., FCA, Qualified information system auditor from ICAI, Diploma in insurance and risk management from ICAI	B.Com, ICWA	B.com, CS, LLB, ICWA(I)
Brief profile	Practicing chartered accountant with 24 years of experience in internal audits/statutory audits/Bank branch audits, taxation matters and management consultancy	He has dealt works like Due Diligence , direct & Indirect Taxation, budget Analysis, evaluating the efficiency and effectiveness of internal controls of multiple companies , headed Government audits and executed Implementation of ERP, performed cost works in the manufacturing industry, Aerospace industry, and also contributed to a strategic business decision by providing insights into the financial conditions of the companies.	Seasoned professional with over 14 years of experience in the field of corporate laws and compliances. Specialize in handling Companies act, Compliances of listed entities, Insolvency & Bankruptcy Code matter, expertise in handling FEMA / FDI compliances

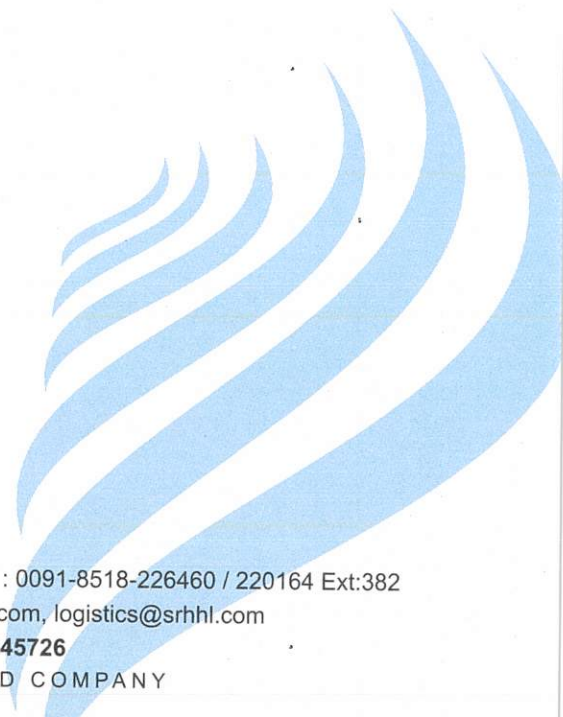
The meeting started at 4.00 P.M. and ended at 5.45 P.M.

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

STANDALONE AUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 31ST MARCH, 2025

except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	16,047.90	13,846.90	16,517.41	63,782.26	86,601.35
II	Other income	1,533.23	1,256.22	995.53	3,947.06	2,349.54
III	Total Revenue (I+II)	17,581.13	15,103.12	17,512.94	67,729.32	88,950.89
IV	Total Expenditure					
	a) Cost of materials consumed	9,330.95	6,777.20	7,761.20	34,455.03	39,548.79
	b) Purchases of Stock-in-trade	(1.37)	-	149.42	788.29	9,574.05
	c) Change in inventories of finished goods, work-in progress and stock in trade	(473.14)	712.53	2,342.70	284.68	7,439.03
	d) Employee benefits expenses	780.89	1,003.28	702.12	3,414.30	3,504.72
	e) Finance cost	69.05	36.56	208.54	197.97	397.75
	f) Depreciation/Amortisation expenses	149.20	143.22	278.49	569.56	1,057.89
	g) Other expenses	4,617.20	3,217.50	2,855.38	15,277.22	15,470.11
	Total (a to g)	14,472.78	11,890.29	14,297.85	54,987.05	76,992.34
V	Profit before exceptional items and tax (III-IV)	3,108.34	3,212.83	3,215.08	12,742.26	11,958.55
VI	Exceptional items	(306.44)	-	(498.99)	(306.44)	(1,085.52)
VII	Profit before Tax (V+VI)	2,801.90	3,212.83	2,716.10	12,435.82	10,873.03
VIII	Tax expenses					
	Current Tax for the Period	447.19	847.89	590.83	2,898.03	2,789.53
	Deferred Tax	83.70	12.24	27.44	270.28	41.14
	Sub Total (VIII)	530.89	860.13	618.27	3,168.31	2,830.67
IX	Profit for the period (VII-VIII)	2,271.01	2,352.70	2,097.83	9,267.51	8,042.36
X	Other comprehensive income					
	Net gain/(losses) on FVTOCI financial instruments	(2,044.15)	2,777.43	(4,966.94)	4,403.71	(3,049.38)
	Re-measurement gains/(losses) on defined benefit plans	-	-	(28.36)	-	(28.36)
	Tax on above items	521.54	(699.03)	1,250.08	(1,101.26)	767.47
	Sub Total (X)	(1,522.61)	2,078.40	(3,745.22)	3,302.45	(2,310.27)
XI	Total Comprehensive income for the period (IX+X)	748.40	4,431.10	(1,647.39)	12,569.96	5,732.09
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	90,516.25	78,489.32
XIV	Earnings per Equity share	Not Annualized			Annualized	Annualized
	(a) Basic (Rs.)	13.23	13.71	12.22	53.99	46.85
	(b) Diluted (Rs.)	13.23	13.71	12.22	53.99	46.85

For Sree Rayalaseema Hi-Strength Hypo Ltd.

(Signature)

(T.G. SHILPA BHARATH)

Chairperson & Managing Director

Segment wise revenue, results and Assets & Liabilities

Sl. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	Chemicals	15,985.96	13,802.03	12,879.48	62,327.31	65,359.64
	Trading	0.47	-	3,855.13	886.15	22,431.96
	Power Generation	61.46	44.87	1,195.61	568.79	6,871.07
	Unallocated	1,533.23	1,256.22	995.53	3,947.06	2,349.54
	Total	17,581.13	15,103.12	18,925.75	67,729.32	97,012.21
	Less : intersegment Revenue	-	-	1,412.81	-	8,061.32
	Net Income from Operations	17,581.13	15,103.12	17,512.94	67,729.32	88,950.89
2	Segment Results (Profit before Tax & Finance Cost)					
	Chemicals	1,350.33	1,998.30	1,577.85	8,397.74	7,799.74
	Trading	0.00	-	50.54	(4.34)	64.39
	Power Generation	(12.61)	(5.13)	300.71	293.33	1,057.11
	Unallocated	1,533.23	1,256.22	995.53	3,947.06	2,349.54
	Total	2,870.95	3,249.39	2,924.63	12,633.79	11,270.78
	Less: Interest (Net)	(69.05)	(36.56)	(208.54)	(197.97)	(397.75)
	Total Profit Before Tax	2,801.90	3,212.83	2,716.10	12,435.82	10,873.03
3	Segment Assets					
	Chemicals	68,445.07	66,057.58	63,814.82	68,445.07	64,277.35
	Trading	-	-	71.11	-	71.11
	Power Generation	777.86	599.23	1,047.22	777.86	1,047.22
	Others	36,641.05	38,659.86	25,295.75	36,641.05	25,295.75
	Total	1,05,863.98	1,05,316.67	90,228.90	1,05,863.98	90,691.43
4	Segment Liabilities					
	Chemicals	13,631.24	13,804.23	10,014.24	13,631.24	10,476.78
	Trading	-	-	8.84	-	8.84
	Total	13,631.24	13,804.23	10,023.08	13,631.24	10,485.62

Notes

- The above standalone Audited Financial Results for the fourth quarter / year ending March 31,2025 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on May 30,2025.
- The Board of Directors have recommended final dividend of Rs.3/- per share of Rs. 10/- each (30% on paid up Equity share capital) for financial year ended March 31,2025 subject to members approval in the ensuing Annual General Meeting.
- The turnover for financial year ending 31st March,2025 does not include trading turnover of coal. The Company stopped coal trading business and the same was informed to stock exchanges as an outcome of Board meeting on 28th May,2024.
- Exceptional items for quarter and year ended 31st March,2025 includes amount contributed by the Company for setting up 132 KV substation near factory to meet Power requirements.
- The figures for the quarter ended March 31 , 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures up to the third quarter for the respective years.
- 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: 30th May,2025

Place: Kurnool.



T.G. Shilpa Bharath

Smt T.G. Shilpa Bharath

DIN:01895414

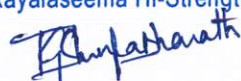
Chairperson and Managing Director

STANDALONE BALANCE SHEET AS AT 31st MARCH, 2025

(All amounts in ₹ Lakhs, except otherwise stated)

Particulars	As at 31st March, 2025	As at 31st March, 2024
ASSETS		
1.Non-current assets		
(a) Property, Plant and Equipment	9,373.43	9,307.10
(b) Right-to-use assets on lease	1,097.93	219.52
(c) Investment properties	764.80	810.39
(d) Financial assets		
i) Investments	36,641.05	25,295.75
ii) Other financial assets	300.27	281.96
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	134.95	134.95
Total Non-current assets	48,312.43	36,049.68
2.Current assets		
(a) Inventories	3,915.31	3,156.34
(b) Financial assets		
i) Trade receivables	10,334.31	10,682.79
ii) Cash and cash equivalents	36,807.17	32,901.09
iii) Bank balances other than Cash and cash equivalents	471.96	487.69
iv) Loans	2,621.76	4,681.10
(c) Current Tax Assets (Net)	157.07	0.00
(d) Other current assets	3,243.97	2,732.74
Total Current assets	57,551.55	54,641.75
Total Assets	1,05,863.98	90,691.43
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	90,516.25	78,489.32
Total Equity	92,232.74	80,205.81
Liabilities		
1.Non-current liabilities		
(a) Financial liabilities		
i) Borrowings		
ii) Lease Liability	1,025.43	364.93
iii) Other financial liabilities	135.20	127.30
(b) Provisions	330.52	271.33
(c) Deferred tax liabilities (Net)	5,631.63	4,260.09
(d) Deferred Government grants	71.96	77.96
Total Non-current liabilities	7,194.73	5,101.61
2.Current liabilities		
(a) Financial liabilities		
i) Borrowings	0.00	0.00
ii) Lease Liability	387.84	125.85
iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	239.59	128.06
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,199.38	1,174.49
iv) Other financial liabilities	508.60	377.50
(b) Other current liabilities	3,765.08	3,182.03
(c) Provisions	336.01	334.82
(d) Current tax liability (Net)	0.00	61.26
Total Current liabilities	6,436.51	5,384.01
Total Liabilities	13,631.24	10,485.62
Total Equity and Liabilities	1,05,863.98	90,691.43

For Sree Rayalaseema Hi-Strength Hypo Ltd.


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

Standalone Cash flow statement for the Year ended 31st March, 2025		
(All amounts in ₹ Lakhs, except otherwise stated)		
Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Cash flow from operating activities		
Profit before tax	12,435.82	10,873.03
Profit before exceptional items and tax	12,435.82	10,873.03
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	569.56	1,057.89
Interest received	(2,728.72)	(1,589.69)
Interest paid	197.97	397.75
Interest income & expenses due to amortisation of rent deposits	0.00	1.50
Income due to government grant recognised	(6.00)	(6.00)
Net (gains)/losses on FVTPL instruments	(475.74)	(258.67)
Unrealised foreign exchange (gain)/loss	(6.14)	(3.55)
Loss on sale of property, plant and equipment	20.52	0.23
Operating profit before working capital changes	10,007.27	10,472.49
Working capital adjustments:		
(Decrease)/Increase in trade payables	136.42	(5,726.84)
(Decrease)/Increase in non-current financial liabilities	7.90	9.05
(Decrease)/Increase in current financial liabilities	131.10	(15.67)
(Decrease)/Increase in other current liabilities	583.05	(1,081.22)
(Decrease)/Increase in short term provisions	1.19	194.48
(Decrease)/Increase in long term provisions	31.10	7.32
(Increase)/Decrease in non-current financial asset	(18.31)	(21.39)
(Increase)/Decrease in other non-current assets	(0.00)	22.19
(Increase)/Decrease in trade receivables	354.62	4,217.90
(Increase)/Decrease in inventories	(758.97)	9,420.37
(Increase)/Decrease in other current assets	(511.23)	1,976.12
(Increase)/Decrease in financial assets	2,059.34	(3,393.77)
Cash generated from operating activities	12,023.48	16,081.03
Direct taxes paid (net)	(3,116.36)	(2,845.08)
Net cash flow from operating activities (A)	8,907.12	13,235.95
Cash flows from investing activities		
Purchase of property, plant and equipment, including CWIP	(324.49)	(929.29)
Proceeds from sale of property, plant and equipment	2.05	25.50
Purchase of investment (net of sales/redemption)	(6,465.84)	(1,243.92)
Interest received	2,728.72	1,589.69
Deposits earmarked for guarantees	21.00	(221.00)
Earmarked for dividend	(5.27)	(10.44)
Net cash flow from/ (used in) investing activities (B)	(4,043.84)	(789.46)
Cash flows from financing activities		
Proceeds from equity		
Interest paid	(75.30)	(397.75)
(Repayment)/Proceeds of long term borrowings	-	-
(Repayment)/Proceeds from short term borrowings	0.00	(841.99)
Dividend paid	(514.94)	(686.59)
(Repayment)/Proceeds of lease liability	(366.97)	(236.25)
Net cash flow from/ (used in) in financing activities (C)	(957.21)	(2,162.58)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3,906.08	10,283.91
Cash and cash equivalents at the beginning of the year	32,901.09	22,617.18
Cash and cash equivalents at the end of the year	36,807.17	32,901.09
Components of cash and cash equivalents		
Cash on hand	4.28	9.16
Balances with banks		
- in Current Account	487.86	1,470.73
- in Deposit Account	36,315.02	31,421.20
Total cash and cash equivalents	36,807.17	32,901.09

For Sree Rayalaseema Hi-Strength Hypo Ltd.


(T.G. SHILPA BHARATH)
Chairperson & 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 REPORT TO THE BOARD OF DIRECTORS OF Sree Rayalaseema Hi-Strength Hypo Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **Sree Rayalaseema Hi-Strength Hypo Limited** (hereinafter referred to as the company) for the quarter and year ended 31 March 2025 ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for 'Audit of the Standalone Financial Results'* section of our report below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence obtained us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

Management's and the Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results for the quarter as well as the year-to-date (Standalone Financial Results) have been prepared on the basis of the standalone financial statements. The Company's Management and the Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive loss/income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.





The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of the standalone financial results on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results by made the Management and the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



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


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

Place: Hyderabad
Date: 30 May 2025

ICAI UDIN: 25015635BMOFNL4168

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

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 31ST MARCH, 2025

(₹. In Lakhs
except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2025 (Audited)	31.12.2024 (Un-Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Revenue from operations	16,047.90	13,846.90	16,517.40	63,782.26	86,601.34
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III	Total Revenue (I+II)	17,581.13	15,103.12	17,378.23	67,729.32	88,816.18
IV	Total Expenditure					
	a)Cost of materials consumed	9,498.67	6,773.34	7,773.61	34,618.18	39,561.20
	b)Purchases of Stock-in-trade	(1.37)	-	149.42	788.29	9,574.05
	c)Change in inventories of finished goods, work-in progress and stock in trade	(465.80)	716.67	2,330.20	297.18	7,426.53
	d)Employee benefits expenses	766.16	1,009.53	707.26	3,436.75	3,511.95
	e)Finance cost	69.07	36.56	209.26	197.99	398.47
	f)Depreciation/Amortisation expenses	189.73	183.76	280.72	731.71	1,060.12
	g)Other expenses	4,487.84	3,367.29	2,855.66	15,437.56	15,470.65
	Total (a to g)	14,544.30	12,087.15	14,306.11	55,507.66	77,002.95
V	Profit before exceptional items and tax (III-IV)	3,036.83	3,015.97	3,072.12	12,221.66	11,813.23
VI	Exceptional items	(306.44)	-	(498.99)	(306.44)	(1,085.52)
VII	Profit before Tax (V+VI)	2,730.38	3,015.97	2,573.13	11,915.21	10,727.71
VIII	Tax expenses					
	Current Tax for the Period	447.19	847.89	590.83	2,898.03	2,789.53
	Deferred Tax	83.70	12.24	27.44	270.28	41.14
	Sub Total (VIII)	530.89	860.13	618.27	3,168.31	2,830.67
IX	Profit for the period (VII-VIII)	2,199.49	2,155.84	1,954.86	8,746.90	7,897.04
X	Other comprehensive income					
	Net gain /(losses) on FVTOCI financial instruments	(2,044.15)	2,777.43	(4,966.94)	4,403.71	(3,049.38)
	Re-measurement gains/(losses) on defined benefit plans	-	-	(28.36)	-	(28.36)
	Tax on above items	521.54	(699.03)	1,250.08	(1,101.26)	767.47
	Sub Total (X)	(1,522.61)	2,078.40	(3,745.22)	3,302.45	(2,310.27)
XI	Total Comprehensive income for the period (IX+X)	676.88	4,234.24	(1,790.36)	12,049.35	5,586.77
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	90,238.24	78,344.69
XIV	Earnings per Equity share	Not Annualized			Annualized	Annualized
	(a) Basic (Rs.)	12.81	12.56	11.39	50.96	46.01
	(b) Diluted (Rs.)	12.81	12.56	11.39	50.96	46.01

For Sree Rayalaseema Hi-Strength Hypo Ltd.



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

Segment wise revenue, results and Assets & Liabilities

Sl. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	Chemicals	15,985.96	13,802.03	12,879.47	62,327.31	65,359.63
	Trading	0.47	-	3,855.13	886.15	22,431.96
	Power Generation	61.46	44.87	1,195.61	568.79	6,871.07
	Unallocated	1,533.23	1,256.22	860.83	3,947.06	2,214.84
	Total	17,581.13	15,103.12	18,791.04	67,729.32	96,877.50
	Less : intersegment Revenue	-	-	1,412.81	-	8,061.32
	Net Income from Operations	17,581.13	15,103.12	17,378.23	67,729.32	88,816.18
2	Segment Results (Profit before Tax & Finance Cost)					
	Chemicals	1,278.82	1,801.44	1,570.31	7,877.14	7,789.84
	Trading	0.00	-	50.54	(4.34)	64.39
	Power Generation	(12.61)	(5.13)	300.71	293.33	1,057.11
	Unallocated	1,533.23	1,256.22	860.83	3,947.06	2,214.84
	Total	2,799.45	3,052.53	2,782.39	12,113.20	11,126.18
	Less: Interest (Net)	(69.07)	(36.56)	(209.26)	(197.99)	(398.47)
	Total Profit Before Tax	2,730.38	3,015.97	2,573.13	11,915.21	10,727.71
3	Segment Assets					
	Chemicals	1,02,336.75	68,926.46	65,011.18	1,02,336.75	65,011.18
	Trading	-	-	71.11	-	71.11
	Power Generation	777.86	599.23	1,047.22	777.86	1,047.22
	Others	3,972.81	37,034.86	25,270.75	3,972.81	25,270.75
	Total	1,07,087.42	1,06,560.55	91,400.26	1,07,087.42	91,400.26
4	Segment Liabilities					
	Chemicals	13,685.72	13,907.63	11,322.96	13,685.72	11,322.96
	Trading	-	-	8.84	-	8.84
	Total	13,685.72	13,907.63	11,331.80	13,685.72	11,331.80

Notes

- The above consolidated Audited Financial Results for the fourth quarter / year ending March 31,2025 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on May 30,2025.
- The Board of Directors of parent Company have recommended final dividend of Rs.3/- per share of Rs. 10/- each (30% on paid up Equity share capital) for financial year ended March 31,2025 subject to members approval in the ensuing Annual General Meeting.
- The consolidated Financial results for the quarter ending 31st March,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 without significant influence and not considered for consolidation as per equity method in Ind AS-28.
- The turnover for financial year ending 31st March,2025 does not include trading turnover of coal. The Company stopped coal trading business and the same was informed to stock exchanges as an outcome of Board meeting on 28th May,2024.
- Exceptional items for quarter and year ended 31st March,2025 includes amount contributed by the Company for setting up 132 KV substation near factory to meet Power requirements.
- The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures up to the third quarter for the respective years.
- 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: 30th May,2025

Place: Kurnool.



T.G. Shilpa Bharath
Smt T.G. Shilpa Bharath

DIN:01895414

Chairperson and Managing Director

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2025

(All amounts in ₹ Lakhs, except otherwise stated)

Particulars	As at 31st March, 2025	As at 31st March, 2024
ASSETS		
1.Non-current assets		
(a) Property, Plant and Equipment	11,769.32	11,738.22
(b) Right-to-use assets on lease	1,097.93	219.52
(c) Investment properties	764.80	810.39
(d) Financial assets		
i) Investments	34,916.05	25,270.75
ii) Other financial assets	300.37	281.96
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	134.95	134.95
Total Non-current assets	48,983.43	38,455.79
2.Current assets		
(a)Inventories	3,972.81	3,168.85
(b)Financial assets		
i) Trade receivables	10,334.31	10,682.79
ii) Cash and cash equivalents	36,896.48	32,929.69
iii) Bank balances other than Cash and cash equivalents	471.96	487.69
iv) Loans	2,621.76	2,572.00
(c)Current Tax Assets (Net)	157.07	0.00
(d)Other current assets	3,649.60	3,103.45
Total Current assets	58,103.99	52,944.47
Total Assets	1,07,087.42	91,400.26
EQUITY AND LIABILITIES		
Equity		
(a)Equity Share capital	1,716.48	1,716.48
(b)Other equity	90,238.24	78,344.69
Non Controlling Interest	1,446.98	7.29
Total Equity	93,401.70	80,068.46
Liabilities		
1.Non-current liabilities		
(a)Financial liabilities		
i) Borrowings	28.79	801.34
ii) Lease Liability	1,025.43	364.93
iii) Other financial liabilities	135.20	127.30
(b)Provisions	330.52	271.33
(c)Deferred tax liabilities (Net)	5,631.63	4,260.09
(d)Deferred Government grants	71.96	77.96
Total Non-current liabilities	7,223.52	5,902.95
2.Current liabilities		
(a)Financial liabilities		
i) Borrowings	0.00	0.00
ii) Lease Liability	387.84	125.85
iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	246.39	132.63
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,200.56	1,174.13
iv) Other financial liabilities	508.60	377.50
(b)Other current liabilities	3,782.77	3,222.67
(c)Provisions	336.02	334.82
(d)Current tax liability (Net)	0.00	61.25
Total Current liabilities	6,462.19	5,428.85
Total Liabilities	13,685.72	11,331.80
Total Equity and Liabilities	1,07,087.42	91,400.26

For Sree Rayalaseema Hi-Strength Hypo Ltd.


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

Consolidated Cash flow statement for the Year ended 31st March, 2025		
(All amounts in Lakhs, except otherwise stated)		
Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Cash flow from operating activities		
Profit before tax	12,175.52	10,727.72
Profit before exceptional items and tax	12,175.52	10,727.72
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	650.63	1,061.23
Interest received	(2,728.72)	(1,460.99)
Interest paid	197.97	398.48
Interest income & expenses due to amortisation of rent deposits	0.00	1.50
Income due to government grant recognised	(6.00)	(6.00)
Net gains/(losses) on FVTPL instruments	(475.74)	(258.67)
Unrealised foreign exchange (gain)/loss	(6.14)	(3.55)
Loss on sale of property, plant and equipment	20.52	0.23
Operating profit before working capital changes	9,828.05	10,459.95
Working capital adjustments:		
(Decrease)/Increase in trade payables	140.20	(5,794.20)
(Decrease)/Increase in non-current financial liabilities	7.90	9.05
(Decrease)/Increase in current financial liabilities	131.10	(15.66)
(Decrease)/Increase in other current liabilities	560.10	(1,049.22)
(Decrease)/Increase in short term provisions	1.19	194.48
(Decrease)/Increase in long term provisions	31.10	7.32
(Increase)/Decrease in non-current financial asset	(18.41)	(21.39)
(Increase)/Decrease in other non-current assets	(0.00)	54.17
(Increase)/Decrease in trade receivables	354.62	4,217.90
(Increase)/Decrease in inventories	(803.96)	9,407.87
(Increase)/Decrease in other current assets	(546.15)	1,819.75
(Increase)/Decrease in financial assets	(49.76)	(2,476.44)
Cash generated from operating activities	9,635.97	16,813.58
Direct taxes paid (net)	(3,116.36)	(2,845.08)
Net cash flow from operating activities (A)	6,519.61	13,968.50
Cash flows from investing activities		
Non Controlling Interest	1,439.70	(9.19)
Purchase of fixed assets, including CWIP	(243.42)	(2,002.70)
Proceeds from sale of property, plant and equipment	2.05	25.50
Purchase of investment (net of sales/redemption)	(4,765.84)	(1,245.73)
Investment written off	-	3.15
Interest received	2,728.72	1,460.99
Redemption/(Investment) of deposit	21.00	(221.00)
Earmarked for dividend	(5.27)	(10.44)
Net cash flow from/ (used in) investing activities (B)	(823.06)	(1,999.42)
Cash flows from financing activities		
Proceeds from equity		-
Interest paid	(75.30)	(398.48)
(Repayment)/Proceeds of long term borrowings	(772.55)	480.80
(Repayment)/Proceeds from short term borrowings	0.00	(841.99)
Dividend paid	(514.94)	(686.59)
(Repayment)/Proceeds of lease liability	(366.97)	(236.25)
Net cash flow from/ (used in) in financing activities (C)	(1,729.76)	(1,682.51)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3,966.78	10,286.57
Cash and cash equivalents at the beginning of the year	32,929.70	22,643.13
Cash and cash equivalents at the end of the year	36,896.48	32,929.70
Components of cash and cash equivalents		
Cash on hand	4.28	9.16
Balances with banks		
- in Current Account	577.18	1,499.33
- in Deposit Account	36,315.02	31,421.20
Total cash and cash equivalents	36,896.48	32,929.69

For Sree Rayalaseema Hi-Strength Hypo Ltd.


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



S.T. Mohite & Co., Chartered Accountants

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Hyderabad - 500 027. T.S. INDIA.
Mob. : +91 9848994508, 9848359721
Email : stmohite@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF
SREE RAYALASEEMA HI-STRENGTH HYPO LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Sree Rayalaseema Hi-Strength Hypo Limited** (hereinafter referred to as 'Holding Company') and its subsidiaries (holding company and its subsidiaries together referred to as 'the Group') for the quarter and Year ended 31 March 2025 ('the Statement') attached herewith, being submitted by the holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports on separate financial statements/ financial information of the subsidiary, the Statement:

- includes the results of a subsidiary viz., TGV Metals & Chemicals Private Limited with parent's holding in the subsidiaries at 50% and their statements are audited by us as a Statutory Auditors of the Subsidiary Company,
- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- gives a true and fair view, in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter and year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on consolidated financial results.

Management and the Board of Directors' Responsibilities for the Consolidated Financial Results

These quarterly consolidated financial results as well as the year-to-date statements (Consolidated Financial Results) are prepared on the basis of consolidated financial statements.

The Holding Company's Management's and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive loss/income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act and the rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and the Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and





estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management's and Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of the financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and the Board of Directors of the Holding Company.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the companies within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of companies included in the consolidated financial results of which we are the independent auditors. For the other entities





included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other companies included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated financial results include the audited financial results of a subsidiary TGV Metals & Chemicals audited by us as the statutory auditors of the subsidiary company.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters.

The consolidated financial results include the results for the quarter ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.



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


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

Place: Hyderabad
Date: 30 May 2025

ICAI UDIN: 25015635BMOFNM3915

Dt:30.05.2025

To BSE Limited 25 th 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: Submission of declaration on Auditors Report with unmodified opinion
under Regulation 33(3) of SEBI(LODR) Regulations, 2015

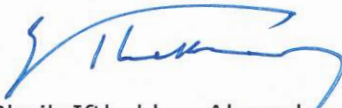
We hereby declare in accordance with Regulation 33(3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 that M/s S T Mohite & Co., Chartered Accountants (Registration No 011410S) , Statutory Auditors of Company have issued an Audit Report with **Unmodified Opinion** on Standalone and Consolidated Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025.

Kindly take the above information on your records.

Thanking you

Yours Faithfully

For Sree Rayalaseema Hi-Strength Hypo Limited



Shaik Iftekhar Ahmed
Chief Financial Officer

