

To
The National Stock Exchange Of India Ltd
Exchange Plaza
Bandra Kurla Complex, Bandra (East)
MUMBAI - 400051
Scrip Code : SRHHYPOLTD

Dear Sir

Sub: Resubmission of Financial results for quarter 30-06-2024
Ref: your e-mail dated 30-08-2024

With reference to above, please find attached copy of standalone and consolidated audited financial results for quarter ending 30th June ,2024 along with Audit reports .

Kindly take the same on your records.

Yours faithfully
For Sree Rayalaseema Hi-Strength
Hypo Limited



V Surekha
Company Secretary

Sree Rayalaseema Hi-Strength Hypo Limited

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

Website: www.srhl.com email : companysecretary@srhl.com

(₹. In Lakhs except EPS)

STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 30TH JUNE, 2024

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	
I	Revenue from operations	16,863.16	16,517.41	26,081.27	86,601.35
II	Other income	287.91	995.53	71.30	2,349.54
III	Total Revenue (I+II)	17,151.07	17,512.94	26,152.57	88,950.89
IV	Total Expenditure				
	a) Cost of materials consumed	8,244.80	7,761.20	12,353.13	39,548.79
	b) Purchases of Stock-in-trade	785.64	149.42	348.57	9,574.05
	c) Change in inventories of finished goods, work-in progress and stock in trade	762.94	2,342.70	4,531.54	7,439.03
	d) Employee benefits expenses	804.56	702.12	949.89	3,504.72
	e) Finance cost	43.51	208.54	63.13	397.75
	f) Depreciation/Amortisation expenses	125.40	278.49	259.80	1,057.89
	g) Other expenses	3,611.81	2,855.38	4,378.99	15,470.11
	Total (a to g)	14,378.66	14,297.85	22,885.05	76,992.34
V	Profit before exceptional items and tax (III-IV)	2,772.41	3,215.09	3,267.52	11,958.55
VI	Exceptional items	-	(498.99)	-	(1,085.52)
VII	Profit before Tax (V+VI)	2,772.41	2,716.10	3,267.52	10,873.03
VIII	Tax expenses				
	Current Tax for the Period	689.57	590.83	847.20	2,789.53
	Deferred Tax	33.56	27.44	(11.65)	41.14
	Sub Total (VIII)	723.13	618.27	835.55	2,830.67
IX	Profit for the period (VII-VIII)	2,049.28	2,097.83	2,431.97	8,042.36
X	Other comprehensive income				
	Net gain/(losses) on FV/TOCI financial instruments	1,812.47	(4,966.94)	544.86	(3,049.38)
	Re-measurement gains/(losses) on defined benefit plans	-	(28.36)	-	(28.36)
	Tax on above items	(456.16)	1,250.08	(137.13)	767.47
	Sub Total (X)	1,356.31	(3,745.22)	407.73	(2,310.27)
XI	Total Comprehensive income for the period (IX+X)	3,405.58	(1,647.39)	2,839.70	5,732.09
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	78,489.33
XIV	Earnings per Equity share		Not Annualized		Annualized
	(a) Basic (Rs.)	11.94	12.22	14.17	46.85
	(b) Diluted (Rs.)	11.94	12.22	14.17	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
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	
1	Segment Revenue				
	Chemicals	15,823.01	12,879.48	19,379.34	65,359.64
	Real Estate	-	-	-	-
	Trading	885.68	3,855.13	7,241.70	22,431.96
	Power Generation	154.47	1,195.61	1,828.33	6,871.07
	Unallocated	287.91	995.53	71.30	2,349.54
	Total	17,151.07	18,925.75	28,520.67	97,012.21
	Less:intersegment Revenue	-	1,412.81	(2,368.10)	8,061.32
	Net Income from Operations	17,151.07	17,512.94	26,152.57	88,950.89
2	Segment Results (Profit before Tax & Finance Cost)				
	Chemicals	2,457.39	1,577.86	3,081.92	7,799.74
	Real Estate	-	-	-	-
	Trading	(4.34)	50.54	0.16	64.39
	Power Generation	74.95	300.71	177.27	1,057.11
	Unallocated	287.91	995.53	71.30	2,349.54
	Total	2,815.92	2,924.64	3,330.65	11,270.78
	Less: Interest (Net)	(43.51)	(208.54)	(63.13)	(397.75)
	Total Profit Before Tax	2,772.41	2,716.10	3,267.52	10,873.03
3	Segment Assets				
	Chemicals	64,742.00	63,814.82	74,487.67	63,814.82
	Trading	-	71.11	2,854.39	71.11
	Power Generation	823.62	1,047.22	4,430.11	1,047.22
	Others	27,683.68	25,295.75	21,906.35	25,295.75
	Total	93,249.31	90,228.90	1,03,678.52	90,228.90
4	Segment Liabilities				
	Chemicals	9,637.91	10,014.24	25,734.41	10,014.24
	Trading	-	8.84	-	8.84
	Total	9,637.91	10,023.08	25,734.41	10,023.08

Notes

- The above Standalone Un audited Financial Results for the first quarter ending 30th June,2024 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 14th August,2024. The Statutory Auditors have carried out Limited Review of the above financial results .
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules,2015
- The figures of last quarter ended on 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures up to the 3rd quarter ended on 31st December, 2023 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable

Date: 14th August, 2024
Place: Kurnool.

Smt T.G. Shulpa Bharath

Smt T.G. Shulpa Bharath

DIN:01895414

Chairperson and Managing Director





S.T. Mohite & Co.,
Chartered Accountants

G5, B-Block, Paragon Venkatadri Apartments,
3-4-812, Street No. 1, Barkatpura,
Hyderabad - 500 027. T.S. INDIA.
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Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter ended 30th June 2024 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 30th June 2024, 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 August 2024, 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 August 2024



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

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

ICAI UDIN: 24015635BKFPOL3231

Sree Rayalaseema Hi-Strength Hypo Limited

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

Website: www.srhl.com email : companysecretary@srhl.com

(₹. In Lakhs except EPS)

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 30TH JUNE, 2024

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	
I	Revenue from operations	16,863.16	16,517.40	26,081.27	86,601.34
II	Other income	244.84	860.83	71.30	2,214.84
III	Total Revenue (I+II)	17,108.00	17,378.23	26,152.57	88,816.18
IV	Total Expenditure				
	a) Cost of materials consumed	8,244.10	7,773.61	12,353.13	39,561.20
	b) Purchases of Stock-in-trade	785.64	149.42	348.57	9,574.05
	c) Change in inventories of finished goods, work-in progress and stock in trade	763.96	2,330.20	4,531.54	7,426.53
	d) Employee benefits expenses	823.43	707.26	950.59	3,511.95
	e) Finance cost	60.78	209.26	63.13	398.47
	f) Depreciation/Amortisation expenses	165.93	280.72	259.80	1,060.12
	g) Other expenses	3,679.15	2,855.66	4,379.78	15,470.65
	Total (a to g)	14,522.99	14,306.13	22,886.54	77,002.97
V	Profit before exceptional items and tax (III-IV)	2,585.01	3,072.10	3,266.03	11,813.21
VI	Exceptional items	-	(498.99)	-	(1,085.52)
VII	Profit before Tax (V+VI)	2,585.01	2,573.11	3,266.03	10,727.69
VIII	Tax expenses				
	Current Tax for the Period	689.57	590.83	847.20	2,789.53
	Deferred Tax	33.56	27.44	(11.65)	41.14
	Sub Total (VIII)	723.13	618.27	835.55	2,830.67
IX	Profit for the period (VII-VIII)	1,861.88	1,954.84	2,430.48	7,897.02
X	Other comprehensive income				
	Net gain/(losses) on FVTOCI financial instruments	1,812.47	(4,966.94)	544.86	(3,049.38)
	Re-measurement gains/(losses) on defined benefit plans	-	(28.36)	-	(28.36)
	Tax on above items	(456.16)	1,250.08	(137.13)	767.47
	Sub Total (X)	1,356.31	(3,745.22)	407.73	(2,310.27)
XI	Total Comprehensive income for the period (IX+X)	3,218.18	(1,790.38)	2,838.21	5,586.75
XII	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	78,344.69
XIV	Earnings per Equity share		Not Annualized		Annualized
	(a) Basic (Rs.)	10.85	11.39	14.16	46.01
	(b) Diluted (Rs.)	10.85	11.39	14.16	46.01

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 31.03.2024 (Audited)
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	
1	Segment Revenue				
	Chemicals	15,823.01	12,879.47	19,379.34	65,359.63
	Real Estate	-	-	-	-
	Trading	885.68	3,855.13	7,241.70	22,431.96
	Power Generation	154.47	1,195.61	1,828.33	6,871.07
	Unallocated	244.84	860.83	71.30	2,214.84
	Total	17,108.00	18,791.04	28,520.67	96,877.50
	Less:intersegment Revenue	-	1,412.81	(2,368.10)	8,061.32
	Net Income from Operations	17,108.00	17,378.23	26,152.57	88,816.18
	Segment Results (Profit before Tax & Finance Cost)				
2	Chemicals	2,330.33	1,570.29	3,080.43	7,789.82
	Real Estate	-	-	-	-
	Trading	(4.34)	50.54	0.16	64.39
	Power Generation	74.95	300.71	177.27	1,057.11
	Unallocated	244.84	860.83	71.30	2,214.84
	Total	2,645.79	2,782.37	3,329.16	11,126.16
	Less: Interest (Net)	(60.78)	(209.26)	(63.13)	(398.47)
	Total Profit Before Tax	2,585.01	2,573.11	3,266.03	10,727.69
	Segment Assets				
	Chemicals	65,239.50	64,552.10	74,981.32	64,552.10
Trading	-	71.11	2,854.39	71.11	
Power Generation	823.62	1,047.22	4,430.11	1,047.22	
Others	27,658.68	25,270.75	21,906.35	25,270.75	
Total	93,721.80	90,941.18	1,04,172.17	90,941.18	
4	Segment Liabilities				
	Chemicals	9,637.91	10,863.88	25,354.26	10,863.88
	Trading	-	8.84	-	8.84
	Total	9,637.91	10,872.72	25,354.26	10,872.72

Notes

- The above Consolidated Un audited Financial Results for the first quarter ending 30th June,2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August,2024. The Statutory Auditors have carried out Limited Review of the above financial results .
- The consolidated Financial results for the quarter ending 30th June,2024 includes financials of subsidiary company M/s TGV Metals and Chemicals Private Limited. The Company presently holds 22.31% in the share capital of M/s M V Salts & Chemicals Private Limited without significant influence and not considered for consolidation as per equity method in Ind As-28.
- The above financial results have been prepared in accordance with Indian Accounting Standards Ind AS) notified under Companies (Indian Accounting Standards) Rules,2015.
- The figures of last quarter ended on 31st March,2024 are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures up to the 3rd quarter ended on 31st December,2023 respectively.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.



Date: 14th August, 2024
Place: Kurnool.

Shilpa Bharath

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



S.T. Mohite & Co.,
Chartered Accountants

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Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter ended 30th June 2024 of Sree Rayalaseema Hi-Strength Hypo Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To

The Board of Directors

Sree Rayalaseema Hi-Strength Hypo Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ('the statement') of **Sree Rayalaseema Hi-Strength Hypo Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended 30th June 2024 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 August 2024, 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.

Place: Hyderabad
Date: 14 August 2024



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


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

ICAI UDIN: 24015635BKFPOM4374