

Sree Royalaseema 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

STANDALONE AUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 31ST MARCH, 2026

except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Un-Audited)	31.12.2025 (Un-Audited)	31.03.2025 (Un-Audited)	31.03.2026 (Un-Audited)	31.03.2025 (Audited)
1	Revenue from operations	16,313.92	14,117.40	16,047.90	66,695.85	63,782.26
2	Other income	1,791.51	1,945.42	1,533.23	5,485.74	3,947.06
3	Total Revenue (1+2)	18,105.43	16,062.82	17,581.13	72,181.59	67,729.32
4	Total Expenditure					
	a)Cost of materials consumed	8,372.20	7,371.02	9,330.95	33,183.09	27,846.90
	b)Purchases of Stock-in-trade	-	-	(1.37)	-	788.29
	c)Change in inventories of finished goods, work-in progress and stock in trade	313.23	(263.43)	(473.14)	167.27	284.68
	d)Employee benefits expenses	1,620.81	1,146.34	780.89	4,083.64	3,414.30
	e)Finance cost	41.96	41.37	69.05	167.78	197.97
	f)Depreciation/Amortisation expenses	141.14	140.82	149.20	561.74	569.56
	g)Other expenses	4,670.55	4,144.82	4,617.20	20,332.95	21,885.35
	Total (a to g)	15,159.89	12,580.94	14,472.78	58,496.47	54,987.05
	Profit from continuing operations before exceptional items and tax (3-4)	2,945.54	3,481.88	3,108.35	13,685.12	12,742.27
6	Exceptional items	(551.69)	-	(306.44)	(1,350.34)	(306.44)
7	Profit from continuing operations before Tax (5+6)	2,393.85	3,481.88	2,801.91	12,334.78	12,435.83
8	Tax expenses					
	Current Tax for the Period	369.86	1,006.32	447.19	2,968.01	2,898.03
	Deferred Tax	(33.21)	40.87	83.70	97.21	270.28
	Sub Total (8)	336.65	1,047.19	530.89	3,065.22	3,168.31
9	Profit (Loss)for the period from continuing operations (7-8)	2,057.20	2,434.69	2,271.02	9,269.56	9,267.52
10	Profit(Loss) from discontinuing operations	(1.50)	(4.50)	-	(6.00)	-
11	Tax expenses of discontinuing operations	0.27	1.24	-	1.51	
12	Total Profit After Tax (9+10+11)	2,055.97	2,431.43	2,271.02	9,265.07	9,267.52
13	Other comprehensive income					
	Net gain /(losses) on FVTOCI financial instruments	(7,724.60)	(1,992.64)	(2,044.15)	(4,395.51)	4,403.71
	Re-measurement gains/(losses) on defined benefit plans	(70.29)	-	(28.08)	(70.29)	(28.08)
	Tax on above items	1,961.82	501.50	521.54	1,123.95	(1,101.26)
	Sub Total (13)	(5,833.06)	(1,491.14)	(1,550.69)	(3,341.84)	3,274.37
14	Total Comprehensive income (12+13)	(3,777.09)	940.29	720.33	5,923.23	12,541.89
15	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
16	Other Equity	-	-	-	95,924.54	90,516.25
17	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	Not Annualized				Annualized
	(a) Basic (Rs.)	11.99	14.18	13.23	54.00	53.99
	(b) Diluted (Rs.)	11.99	14.18	13.23	54.00	53.99
18	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	Not Annualized				Annualized
	(a) Basic (Rs.)	(0.01)	(0.02)	-	(0.03)	-
	(b) Diluted (Rs.)	(0.01)	(0.02)	-	(0.03)	-
19	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	Not Annualized				Annualized
	(a) Basic (Rs.)	11.98	14.17	13.23	53.98	53.99
	(b) Diluted (Rs.)	11.98	14.17	13.23	53.98	53.99

Date: 30th May, 2026

Place: Hyderabad



T.G. Shilpa Bharath

Smt T.G. Shilpa Bharath

DIN:01895414

Chairperson and Managing Director

STANDALONE BALANCE SHEET AS AT 31st March, 2026

(All amounts in ₹ Lakhs, except otherwise stated)

Particulars	As at 31st March, 2026	As at 31st March, 2025
ASSETS		
1.Non-current assets		
(a) Property, Plant and Equipment	5,803.69	9,373.43
(b) Right-to-use assets on lease	817.88	1,097.93
(c) Investment properties	4,464.13	764.80
(d) Financial assets		
i) Investments	32,405.86	36,641.05
ii) Other financial assets	551.73	300.27
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	1,063.87	114.76
Total Non-current assets	45,107.16	48,292.24
2.Current assets		
(a)Inventories	4,964.04	3,915.31
(b)Financial assets		
i) Trade receivables	8,404.15	10,334.31
ii) Cash and cash equivalents	43,396.87	36,807.17
iii) Bank balances other than Cash and cash equivalents	464.01	471.96
iv) Loans	2,867.09	2,621.76
(c)Current Tax Assets (Net)		157.07
(d)Other current assets	5,226.33	3,264.16
Total Current assets	65,322.48	57,571.74
3.Non-current assets held for Sale	254.14	0.00
Total Assets	1,10,683.79	1,05,863.98
EQUITY AND LIABILITIES		
Equity		
(a)Equity Share capital	1,716.48	1,716.48
(b)Other equity	95,924.54	90,516.25
Total Equity	97,641.03	92,232.73
Liabilities		
1.Non-current liabilities		
(a)Financial liabilities		
i) Borrowings		
ii) Lease Liability	842.80	1,025.43
iii) Other financial liabilities	138.20	135.20
(b)Provisions	1,151.00	330.52
(c)Deferred tax liabilities (Net)	4,604.89	5,631.63
(d)Deferred Government grants	65.97	71.96
Total Non-current liabilities	6,802.85	7,194.73
2.Current liabilities		
(a)Financial liabilities		
i) Borrowings	0.00	132.26
ii) Lease Liability	279.48	387.84
iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	177.06	239.59
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	989.62	1,199.38
iv) Other financial liabilities	360.72	376.35
(b)Other current liabilities	3,941.95	3,765.08
(c)Provisions	287.30	336.01
(d)Current tax liability (Net)	203.77	0.00
Total Current liabilities	6,239.90	6,436.51
Total Liabilities	13,042.76	13,631.25
Total Equity and Liabilities	1,10,683.79	1,05,863.98

For Sree Rayalaseema, Hi-Strength Hypo Ltd.



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

Standalone Cash flow statement for the year ended 31st March, 2026		
(All amounts in ₹ Lakhs, except otherwise stated)		
Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Cash flow from operating activities		
Profit before tax	12,328.78	12,435.82
Profit after exceptional items and tax	12,328.78	12,435.82
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	561.74	569.56
Interest received	(3,729.69)	(2,728.72)
Interest paid	167.78	197.87
Interest income & expenses due to amortisation of rent deposits	0.64	-
Income due to government grant recognised	(6.00)	(6.00)
Net (gains)/losses on FVTPL instruments	(372.73)	(475.74)
Unrealised foreign exchange (gain)/loss	(52.61)	(6.14)
Profit on sale of property, plant and equipment/investment	(284.23)	20.52
Operating profit before working capital changes	8,613.68	10,007.17
Working capital adjustments:		
(Decrease)/Increase in trade payables	(272.29)	136.42
(Decrease)/Increase in non-current financial liabilities	3.00	7.90
(Decrease)/Increase in current financial liabilities	(15.63)	(1.15)
(Decrease)/Increase in other current liabilities	176.88	583.05
(Decrease)/Increase in short term provisions	(48.71)	1.20
(Decrease)/Increase in long term provisions	750.19	31.10
(Increase)/Decrease in non-current financial asset	(252.11)	(18.31)
(Increase)/Decrease in other non-current assets	(1,203.25)	20.18
(Increase)/Decrease in trade receivables	1,982.78	354.62
(Increase)/Decrease in inventories	(1,048.73)	(758.97)
(Increase)/Decrease in other current assets	(1,962.17)	(531.42)
(Increase)/Decrease in financial assets	(245.33)	2,059.34
Cash generated from operating activities	6,478.32	11,891.13
Direct taxes paid (net)	(2,605.66)	(3,116.36)
Net cash flow from operating activities (A)	3,872.66	8,774.77
Cash flows from investing activities		
Purchase of property, plant and equipment, including CWIP	(633.88)	(324.49)
Proceeds from sale of property, plant and equipment	506.85	2.05
Purchase of investment (net of sales/redemption)	212.41	(6,465.85)
Interest received	3,729.69	2,728.72
Deposits earmarked for guarantees	-	21.00
Earmarked for dividend	7.95	(5.27)
Net cash flow from/ (used in) investing activities (B)	3,823.02	(4,043.84)
Cash flows from financing activities		
Proceeds from equity		
Interest paid	(70.31)	(75.20)
(Repayment)/Proceeds of long term borrowings	-	-
(Repayment)/Proceeds from short term borrowings	(132.26)	132.26
Dividend paid	(514.94)	(514.94)
(Repayment)/Proceeds of lease liability	(388.45)	(366.97)
Net cash flow from/ (used in) in financing activities (C)	(1,105.97)	(824.85)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	6,589.71	3,906.08
Cash and cash equivalents at the beginning of the year	36,807.17	32,901.09
Cash and cash equivalents at the end of the year	43,396.87	36,807.17
Components of cash and cash equivalents		
Cash on hand	3.94	4.31
Balances with banks		
- in Current Account	259.03	487.83
- in Deposit Account	43,133.91	36,315.02
Total cash and cash equivalents	43,396.87	36,807.17

For Sree Rayalaseema Hi-Strength Hypo Ltd.


S. SHILPA BHARATH
Chairperson & Managing Director

Segment Information:

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

1. Operating Segment :

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

- I. Chemicals
- II. Wind Energy –Power

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

2. Geographical Segments

The Companies Operating facilities are located in India

Segment Revenue:

Particulars	FY 2025-26	FY 2024-25
Within India	41,153.27	35,188.38
Rest of World	25,542.58	28,593.88

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

3. Information about major customer

No single customer represents 10 % or more of the company's total revenue for quarter and year ended 31st March, 2026

Notes to Accounts:

- 1 The above standalone Audited Financial Results for the fourth quarter / year ending March 31,2026 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on May 30 ,2026.
- 2 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 31,2026 subject to members approval in the ensuing Annual General Meeting.
- 3 Exceptional item includes Rs. 8.75 Crores –loss due to investment in gold and Rs. 4.75 crores – derecognition of investment in debentures.
- 4 Employee benefit expenses includes Rs. 686.14 lakhs arising from retrospective application of new labour code relating to gratuity obligations due to its size and non-recurring and retrospective nature, the amount has been separately disclosed here with to facilitate understanding of the financial statements.
- 5 The figures for the quarter ended March 31, 2026 and March 31, 2025 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.
- 6 The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
- 7 The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.



Date: May 30, 2026
Place: Hyderabad

For and on behalf of the Board

T G Shilpa Bharath
Chairperson & Managing Director
DIN: 01895414



**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:9848994508, 9290285566

Email : STMohiteandco@stmohite.onmicrosoft.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 2026 ("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:

- 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 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 2026.

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 by 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:

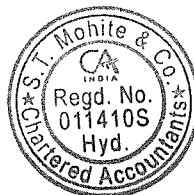
- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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 made by 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.

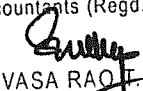
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31 March 2026 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 MOHITE
Partner (Membership No. 015635)

Place: Hyderabad
Date: 30 May 2026

ICAI UDIN: 26015635NFUDAL1010

Sree Rayalaseema Hi-Strength Hypo Limited

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

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

(₹. In Lakhs

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR QUARTER / YEAR ENDED ENDED 31ST MARCH, 2026

except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Un-Audited)	31.12.2025 (Un-Audited)	31.03.2025 (Un-Audited)	31.03.2026 (Un-Audited)	31.03.2025 (Un-Audited)
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4	Total Expenditure					
	a) Cost of materials consumed	8,372.23	7,378.90	9,498.67	33,181.56	28,010.05
	b) Purchases of Stock-in-trade	-	-	(1.37)	-	788.29
	c) Change in inventories of finished goods, work-in progress and stock in trade	313.23	(263.43)	(465.80)	167.27	297.18
	d) Employee benefits expenses	1,622.63	1,147.91	766.16	4,090.07	3,436.75
	e) Finance cost	41.97	41.37	69.07	167.79	197.99
	f) Depreciation/Amortisation expenses	181.68	181.36	189.73	723.89	731.71
	g) Other expenses	4,676.72	4,146.35	4,487.84	20,409.84	22,045.69
	Total (a to g)	15,208.46	12,632.46	14,544.30	58,740.42	55,507.66
5	Profit before exceptional items and tax (3-4)	2,895.32	3,425.41	3,036.83	13,434.57	12,221.66
6	Exceptional items	(551.69)	-	(306.44)	(1,350.34)	(306.44)
7	Profit from continuing operations before Tax (5+6)	2,343.63	3,425.41	2,730.39	12,084.23	11,915.22
8	Tax expenses					
	Current Tax for the Period	369.86	1,006.32	447.19	2,968.01	2,898.03
	Deferred Tax	(33.21)	40.87	83.70	97.21	270.28
	Sub Total (8)	336.65	1,047.19	530.89	3,065.22	3,168.31
9	Profit (Loss) for the period from continuing operations (7-8)	2,006.98	2,378.22	2,199.50	9,019.01	8,746.91
10	Profit(Loss) from discontinuing operations	(1.50)	(4.50)	-	(6.00)	-
11	Tax expenses of discontinuing operations	0.27	1.24	-	1.51	-
12	Total Profit After Tax (9+10+11)	2,005.75	2,374.96	2,199.50	9,014.52	8,746.91
13	Other comprehensive income					
	Net gain /(losses) on FVTOCI financial instruments	(7,724.60)	(1,992.64)	(2,044.15)	(4,395.51)	4,403.71
	Re-measurement gains/(losses) on defined benefit plans	(70.29)	-	(28.08)	(70.29)	(28.08)
	Tax on above items	1,961.82	501.50	521.54	1,123.95	(1,101.26)
	Sub Total (13)	(5,833.06)	(1,491.13)	(1,550.69)	(3,341.84)	3,274.37
14	Total Comprehensive income (12+13)	(3,827.31)	883.83	648.81	5,672.68	12,021.28
15	Paidup Equity Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
16	Other Equity	-	-	-	95,394.32	90,111.31
17	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	Not Annualized			Annualized	
	(a) Basic (Rs.)	11.84	14.02	13.02	53.27	52.47
	(b) Diluted (Rs.)	11.84	14.02	13.02	53.27	52.47
18	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	Not Annualized			Annualized	
	(a) Basic (Rs.)	(0.01)	(0.02)	-	(0.03)	-
	(b) Diluted (Rs.)	(0.01)	(0.02)	-	(0.03)	-
19	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	Not Annualized			Annualized	
	(a) Basic (Rs.)	11.83	14.00	13.02	53.25	52.47
	(b) Diluted (Rs.)	11.83	14.00	13.02	53.25	52.47

Date: 30th May, 2026

Place: Hyderabad



T.G. Shilpa Bharath

Smt T.G. Shilpa Bharath

DIN:01895414

Chairperson and Managing Director

CONSOLIDATED BALANCE SHEET AS AT 31st Mar, 2026

(All amounts in ₹ Lakhs, except otherwise stated)

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1.Non-current assets		
(a) Property, Plant and Equipment	7,910.50	11,642.39
(b) Right-to-use assets on lease	817.88	1,097.93
(c) Investment properties	4,464.13	764.80
(d) Financial assets		
i) Investments	30,680.86	34,916.05
ii) Other financial assets	551.73	300.37
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	1,063.87	114.77
Total Non-current assets	45,488.98	48,836.32
2.Current assets		
(a) Inventories	5,012.90	3,972.81
(b) Financial assets		
i) Trade receivables	8,404.15	10,334.31
ii) Cash and cash equivalents	43,415.88	36,896.48
iii) Bank balances other than Cash and cash equivalents	464.01	471.96
iv) Loans	2,867.09	2,621.76
(c) Current Tax Assets (Net)		157.07
(d) Other current assets	5,629.92	3,669.77
Total Current assets	65,793.95	58,124.16
3.Non-current assets held for Sale	254.14	0.00
Total Assets	1,11,537.07	1,06,960.48
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,716.48	1,716.48
(b) Other equity	95,394.32	90,111.31
NCI	1,321.71	1,446.98
Total Equity	98,432.51	93,274.77
Liabilities		
1.Non-current liabilities		
(a) Financial liabilities		
i) Borrowings	38.79	28.79
ii) Lease Liability	842.80	1,025.43
iii) Other financial liabilities	138.20	135.20
(b) Provisions	1,151.00	330.52
(c) Deferred tax liabilities (Net)	4,604.89	5,631.63
(d) Deferred Government grants	65.97	71.96
Total Non-current liabilities	6,841.64	7,223.52
2.Current liabilities		
(a) Financial liabilities		
i) Borrowings	0.00	132.26
ii) Lease Liability	279.48	387.84
iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	177.06	246.39
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,006.34	1,200.56
iv) Other financial liabilities	366.28	376.34
(b) Other current liabilities	3,942.70	3,782.77
(c) Provisions	287.30	336.02
(d) Current tax liability (Net)	203.76	0.00
Total Current liabilities	6,262.92	6,462.18
Total Liabilities	13,104.56	13,685.71
Total Equity and Liabilities	1,11,537.07	1,06,960.48

For Sree Rayalaseema Hi-Strength Hypo Ltd.



SHILPA BHARATH
Chairperson & Managing Director

Consolidated Cash flow statement for the Year ended 31st Mar, 2026		
(All amounts in Lakhs, except otherwise stated)		
Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Cash flow from operating activities		
Profit before tax	12,078.23	11,915.21
Profit after exceptional items and tax	12,078.23	11,915.21
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	723.89	650.63
Interest received	(3,729.69)	(2,728.72)
Interest paid	167.79	197.89
Interest income & expenses due to amortisation of rent deposits	0.64	0.00
Income due to government grant recognised	(6.00)	(6.00)
Net gains/(losses) on FVTPL instruments	(372.73)	(475.74)
Profit on sale of investments/property	-	-
Unrealised foreign exchange (gain)/loss	(52.61)	(6.13)
Other Adjustment	125.28	260.30
Profit on sale of property, plant and equipment/investment	(284.23)	20.52
Operating profit before working capital changes	8,650.56	9,827.96
Working capital adjustments:		
(Decrease)/Increase in trade payables	(263.55)	140.20
(Decrease)/Increase in non-current financial liabilities	3.00	7.90
(Decrease)/Increase in current financial liabilities	(10.06)	159.89
(Decrease)/Increase in other current liabilities	159.93	560.10
(Decrease)/Increase in short term provisions	(48.72)	1.19
(Decrease)/Increase in long term provisions	750.19	31.10
(Increase)/Decrease in non-current financial asset	(252.00)	(18.41)
(Increase)/Decrease in other non-current assets	(1,203.24)	20.18
(Increase)/Decrease in trade receivables	1,982.78	354.62
(Increase)/Decrease in inventories	(1,040.09)	(803.96)
(Increase)/Decrease in other current assets	(1,960.15)	(566.34)
(Increase)/Decrease in financial assets	(245.33)	(49.76)
Cash generated from operating activities	6,523.30	9,664.67
Direct taxes paid (net)	(2,605.67)	(3,116.36)
Net cash flow from operating activities (A)	3,917.64	6,548.31
Cash flows from investing activities		
Non Controlling Interest	(125.27)	1,439.70
Purchase of fixed assets, including CWIP	(633.90)	(243.43)
Proceeds from sale of property, plant and equipment	506.85	2.05
Purchase of investment (net of sales/redemption)	212.41	(4,765.85)
Sale of investment	-	-
Investment written off	-	-
Interest received	3,729.69	2,728.72
Deposits earmarked for guarantees	-	21.00
Earmarked for dividend	7.95	(5.27)
Net cash flow from/ (used in) investing activities (B)	3,697.73	(823.08)
Cash flows from financing activities		
Proceeds from equity	-	-
Interest paid	(70.31)	(75.22)
(Repayment)/Proceeds of long term borrowings	10.00	(801.34)
(Repayment)/Proceeds from short term borrowings	(132.26)	-
Dividend paid	(514.94)	(514.94)
(Repayment)/Proceeds of lease liability	(388.45)	(366.97)
Net cash flow from/ (used in) in financing activities (C)	(1,095.97)	(1,758.47)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	6,519.39	3,966.78
Cash and cash equivalents at the beginning of the year	36,896.48	32,929.70
Cash and cash equivalents at the end of the year	43,415.87	36,896.48
Components of cash and cash equivalents		
Cash on hand	3.94	4.30
Balances with banks		
- in Current Account	278.03	577.16
- in Deposit Account	43,133.91	36,315.02
Total cash and cash equivalents	43,415.88	36,896.48

For Sree Rayalaseema Hi-Strength Hypo Ltd.



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

Segment Information:

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

1. Operating Segment :

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

- I. Chemicals
- II. Wind Energy –Power

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

2. Geographical Segments

The Companies Operating facilities are located in India

Segment Revenue:

Particulars	FY 2025-26	FY 2024-25
Within India	41,153.27	35,188.38
Rest of World	25,542.58	28,593.88

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


3. Information about major customer

No single customer represents 10 % or more of the company's total revenue for quarter and year ended 31st March, 2026

Notes to Accounts:

1. The above consolidated Audited Financial Results for the fourth quarter / year ending March 31, 2026 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2026.
2. 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 31,2026 subject to members approval in the ensuing Annual General Meeting.
3. The consolidated financial results for the quarter ending 31st March, 2026 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.
- 8 Exceptional item includes Rs. 8.75 Crores – loss due to investment in gold and Rs. 4.75 crores – derecognition of investment in debentures.
4. Employee benefit expenses includes Rs. 686.14 lakhs arising from retrospective application of new labour code relating to gratuity obligations due to its size and non-recurring and retrospective nature, the amount has been separately disclosed here with to facilitate understanding of the financial statements.
5. The figures for the quarter ended March 31, 2026 and March 31, 2025 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.
6. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
7. The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

For and on behalf of the Board



G Shilpa Bharath
Chairperson & Managing Director
DIN: 01895414

Date: May 30, 2026

Place: Hyderabad





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:9848994508, 9290285566

Email : STMohiteandco@stmohite.onmicrosoft.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 2026 ('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 2026.

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 consolidated 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.

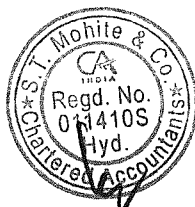
The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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 2026 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 MOHITE
Partner (Membership No. 015635)

Place: Hyderabad
Date: 30 May 2026

ICAI UDIN: 26015635WJIFYR1583

Dt:30.05.2026

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, 2026.

Kindly take the above information on your records.

Thanking you

Yours Faithfully
For Sree Rayalaseema Hi-Strength Hypo Limited



Shaik Ifthekhar Ahmed
Chief Financial Officer

