Sree Rayalaseema Hi-Strength Hypo Limited

Regd. Office, Gondiparla, Kurnool-518 004 CIN - L24110AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066
Website: www.srhhl.com ; email : companysecretary@srhhl.com

(₹. In Lakhs except EPS)

STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2026

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	21,094.56	16,313.92	18,025.54	66,695.85
2	Other income	988.20	1,791.51	1,040.43	5,485.74
3	**Total Revenue (1+2)**	**22,082.76**	**18,105.43**	**19,065.97**	**72,181.59**
4	**Total Expenditure**				
	a)Cost of materials consumed	11,399.86	8,372.20	9,837.09	33,183.09
	b)Change in inventories of finished goods, work-in progress and stock in trade	(119.68)	313.23	412.88	167.27
	c)Employee benefits expenses	1,021.32	1,620.81	811.64	4,083.64
	d)Finance cost	50.32	41.96	42.06	167.78
	e)Depreciation/Amortisation expenses	140.70	141.14	139.89	561.74
	f)Other expenses	5,804.95	4,670.55	4,114.30	20,332.95
	Total (a to f)	**18,297.47**	**15,159.89**	**15,357.86**	**58,496.47**
5	**Profit from continuing operations before exceptional items and tax (3-4)**	**3,785.29**	**2,945.54**	**3,708.11**	**13,685.12**
6	Exceptional items	(350.34)	(551.69)	(475.80)	(1,350.34)
7	**Profit from continuing operations before Tax (5+6)**	**3,434.95**	**2,393.85**	**3,232.31**	**12,334.78**
8	**Tax expenses**				
	Current Tax for the Period	877.56	369.86	844.66	2,968.01
	Deferred Tax	38.97	(33.21)	46.63	97.21
	Sub Total (8)	**916.54**	**336.65**	**891.29**	**3,065.22**
9	**Profit (Loss)for the period from continuing operations (7-8)**	**2,518.41**	**2,057.20**	**2,341.02**	**9,269.56**
10	**Profit(Loss) from discontinuing operations**	(1.50)	(1.50)	-	(6.00)
11	**Tax expenses of discontinuing operations**	0.27	0.27	-	1.51
12	**Total Profit After Tax (9+10+11)**	**2,517.18**	**2,055.97**	**2,341.02**	**9,265.07**
13	**Other comprehensive income**				
	Net gain /(losses) on FVTOCI financial instruments	5,163.90	(7,724.60)	1,216.61	(4,395.51)
	Re-measurement gains/(losses) on defined benefit plans	-	(70.29)	-	(70.29)
	Tax on above items	(1,299.65)	1,961.82	(306.20)	1,123.95
	Sub Total (13)	3,864.25	(5,833.07)	910.41	(3,341.85)
14	**Total Comprehensive income (12+13)**	**6,381.43**	**(3,777.10)**	**3,251.43**	**5,923.22**
15	**Paidup Equity Share Capital**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**
16	Other Equity	-	-	-	95,924.54
17	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	**Not Annualized**			**Annualized**
	(a) Basic (Rs.)	14.67	11.99	13.64	54.00
	(b) Diluted (Rs.)	14.67	11.99	13.64	54.00
18	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	**Not Annualized**			**Annualized**
	(a) Basic (Rs.)	(0.01)	(0.01)	-	(0.03)
	(b) Diluted (Rs.)	(0.01)	(0.01)	-	(0.03)
19	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	**Not Annualized**			**Annualized**
	(a) Basic (Rs.)	14.66	11.98	13.64	53.98
	(b) Diluted (Rs.)	14.66	11.98	13.64	53.98

SREE RAYALASEEMA HI-STRENGTH HYPO LTD.

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	Quarter Ended 30th June,2026	FY 2025-26
Within India	13,878.43	41,153.27
Rest of World	7,216.13	25,542.58

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

3. Information about major customer

   No single customer represents 10 % or more of the company's total revenue for quarter ended 30th June, 2026 except one customer with whom turnover exceeded 10% of the company's total revenue for quarter ended 30th June, 2026.

Notes to Accounts:

1 The above standalone Un-audited Financial Results for the quarter ending June 30, 2026 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on August 12, 2026.

2 Exceptional item includes Net loss of Rs. 350.34 Lakhs due to Gold futures fair valuation at mark to market price of outstanding futures as on 30.06.2026 after setting of profit from other gold future contract during the quarter.

3 The Company has received a judgment/order from the Business and Property Courts of England and Wales, Commercial Court, in proceedings initiated by Maersk Shipping Line, claiming damages of USD 13,178,280.51 for alleged breaches of the Contracts of Carriage relating to the shipment. The Company disputes the said claim and has instituted proceedings before the competent Courts in India. In the said proceedings, the Indian Courts have granted interim reliefs, including an interim order concerning service of the English proceedings in accordance with the Hague Convention and an interim order restraining the Respondent from initiating or pursuing proceedings before foreign courts. The said proceedings are pending and the interim reliefs are subject to the orders passed therein. The Company is pursuing appropriate legal remedies against the aforesaid claim. Accordingly, the ultimate outcome of the matter and the consequential financial liability, if any, cannot presently be determined.

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

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

SREE RAYALASEEMA HI-STRENGTH HYPO LTD. *

For and on behalf of the Board

T G Shilpa Bharath
Chairperson & Managing Director
DIN: 01895414

Date: 12th August, 2026
Place: Hyderabad

S.T. Mohite & Co.,
Chartered Accountants
G5,B-Block, Paragon Venkatadri Apts, 3-4-812,
Street No.1, Barkatpura, Hyderabad, T.G.- 500027,India.
Cell : 9848994508, 9290285566
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Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter ended 30 June 2026 of Sree Rayalaseema Hi-Strength Hypo Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Sree Rayalaseema Hi-Strength Hypo Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ('the statement') of M/s. Sree Rayalaseema Hi-Strength Hypo Limited ('the Company') for the Quarter ended 30 June 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 12 August 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

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

Place: Hyderabad
Date: 12 August 2026

ICAI UDIN: 26015635LZVZTM5168

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 UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2026

(₹. In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	21,094.56	16,313.92	18,025.54	66,695.85
2	Other income	986.55	1,789.86	1,038.78	5,479.14
3	**Total Revenue (1+2)**	**22,081.11**	**18,103.78**	**19,064.32**	**72,174.99**
4	**Total Expenditure**				
	a)Cost of materials consumed	11,399.86	8,372.23	9,868.16	33,181.56
	b)Change in inventories of finished goods, work-in progress and stock in trade	(119.68)	313.23	412.88	167.27
	c)Employee benefits expenses	1,022.37	1,622.63	812.97	4,090.07
	d)Finance cost	50.32	41.97	42.06	167.79
	e)Depreciation/Amortisation expenses	181.23	181.68	180.43	723.89
	f)Other expenses	5,805.93	4,676.72	4,139.24	20,409.84
	Total (a to f)	**18,340.04**	**15,208.46**	**15,455.74**	**58,740.42**
5	**Profit from continuing operations before exceptional items and tax (3-4)**	**3,741.07**	**2,895.32**	**3,608.58**	**13,434.57**
6	Exceptional items	(350.34)	(551.69)	(475.80)	(1,350.34)
7	**Profit from continuing operations before Tax (5+6)**	**3,390.73**	**2,343.63**	**3,132.78**	**12,084.23**
8	**Tax expenses**				
	Current Tax for the Period	877.56	369.86	844.66	2,968.01
	Deferred Tax	38.97	(33.21)	46.63	97.21
	Sub Total (8)	**916.54**	**336.65**	**891.29**	**3,065.22**
9	**Profit (Loss)for the period from continuing operations (7-8)**	**2,474.19**	**2,006.98**	**2,241.49**	**9,019.01**
	Profit/(Loss) attributable to:				
	Owners of the Company	**2,496.30**	**2,032.09**	**2,291.25**	**9,144.29**
	Non-Controlling Interest	**(22.11)**	**(25.11)**	**(49.76)**	**(125.28)**
10	**Profit(Loss) from discontinuing operations**	(1.50)	(1.50)	-	(6.00)
11	**Tax expenses of discontinuing operations**	0.27	0.27		1.51
12	**Total Profit After Tax (9+10+11)**	**2,472.96**	**2,005.75**	**2,241.49**	**9,014.52**
13	**Other comprehensive income**				
	Net gain /(losses) on FVTOCI financial instruments	5,163.90	(7,724.60)	1,216.61	(4,395.51)
	Re-measurement gains/(losses) on defined benefit plans	-	(70.29)	-	(70.29)
	Tax on above items	(1,299.65)	1,961.82	(306.20)	1,123.95
	Sub Total (13)	3,864.25	(5,833.07)	910.41	(3,341.85)
	Other Comprehensive Income/(Loss) attributable to:				
	Owners of the Company	3,864.25	(5,833.07)	910.41	(3,341.85)
	Non-Controlling Interest	-	-	-	-
14	**Total Comprehensive income (12+13)**	**6,337.21**	**(3,827.32)**	**3,151.90**	**5,672.67**
	Total Comprehensive Income/(Loss) attributable to:				
	Owners of the Company	6,359.32	(3,802.21)	3,201.66	5,797.95
	Non-Controlling Interest	(22.11)	(25.11)	(49.76)	(125.28)
15	**Paidup Equity Share Capital**	**1,716.48**	**1,716.48**	**1,716.48**	**1,716.48**
16	Other Equity	-	-	-	95,394.32
17	Earnings per Equity share for continuing operations (Face value ₹10/- per share)	**Not Annualized**			Annualized
	(a) Basic (Rs.)	14.54	11.84	13.35	53.27
	(b) Diluted (Rs.)	14.54	11.84	13.35	53.27
18	Earnings per Equity share for dis-continuing operations (Face value ₹10/- per share)	**Not Annualized**			Annualized
	(a) Basic (Rs.)	(0.01)	(0.01)	-	(0.03)
	(b) Diluted (Rs.)	(0.01)	(0.01)	-	(0.03)
19	Earnings per Equity share for continuing and discontinuing operations (Face value ₹10/- per share)	**Not Annualized**			Annualized
	(a) Basic (Rs.)	14.54	11.83	13.35	53.25
	(b) Diluted (Rs.)	14.54	11.83	13.35	53.25

SREE RAYALASEEMA HI-STRENGTH HYPO LTD. *

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	Quarter Ended 30th June,2026	FY 2025-26
Within India	13,878.43	41,153.27
Rest of World	7,216.13	25,542.58

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

3. Information about major customer
   No single customer represents 10 % or more of the company's total revenue for quarter ended 30th June, 2026 except one customer with whom turnover exceeded 10% of the company's total revenue for quarter ended 30th June, 2026.

Notes to Accounts:

1. The above consolidated Un-audited Financial Results for the quarter ending June 30, 2026 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on August 12, 2026.
2. The consolidated financial results for the quarter ending 30 June, 2026 includes financials of subsidiary company M/s TGV Metals and Chemicals Private Limited. The Company presently holds 23.59% in the share capital of M/s M V Salts & Chemicals Private Limited without significant influence and not considered for consolidation as per equity method in Ind As-28.
3. Exceptional item includes Net loss of Rs.350.34 Lakhs due to Gold futures fair valuation at mark to market price of outstanding futures as on 30.06.2026 after setting of profit from other gold future contract during the quarter.
4. The Company has received a judgment/order from the Business and Property Courts of England and Wales, Commercial Court, in proceedings initiated by Maersk Shipping Line, claiming damages of USD 13,178,280.51 for alleged breaches of the Contracts of Carriage relating to the shipment. The Company disputes the said claim and has instituted proceedings before the competent Courts in India. In the said proceedings, the Indian Courts have granted interim reliefs, including an interim order concerning service of the English proceedings in accordance with the Hague Convention and an interim order restraining the Respondent from initiating or pursuing proceedings before foreign courts. The said proceedings are pending and the interim reliefs are subject to the orders passed therein. The Company is pursuing appropriate legal remedies against the aforesaid claim. Accordingly, the ultimate outcome of the matter and the consequential financial liability, if any, cannot presently be determined.
5. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.
6. The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

For and on behalf of the Board

T G Shilpa Bharath
Chairperson & Managing Director
DIN: 01895414

Date: 12th August, 2026
Place: Hyderabad

SREE RAYALASEEMA HI-STRENGTH HYPO LTD. *

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 30 June 2026 of Sree Rayalaseema Hi-Strength Hypo Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors
Sree Rayalaseema Hi-Strength Hypo Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ('the statement') of **Sree Rayalaseema Hi-Strength Hypo Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended 30 June 2026 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors on 12 August 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

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

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.

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

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

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

Place: Hyderabad
Date: 12 August 2026

ICAI UDIN: 26015635GSPDGG4984