

Sree Rayalaseema Hi-Strength Hypo Limited

Regd. Office, Gondiparla, Kurnool-518 004 CIN -124101AP2005PLC045726, Tel: 08518-226656 FAX: 08518-223066

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

(₹. In Lakhs
except EPS)

STANDALONE UNAUDITED FINANCIAL RESULTS FOR HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sl. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended 31.03.2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	
I	Revenue from operations	18,238.99	18,025.54	17,024.30	36,264.53	33,887.46
II	Other income	708.38	1,040.43	869.70	1,748.61	1,157.61
III	Total Revenue (I+II)	18,947.37	19,065.97	17,894.00	38,013.34	35,045.07
IV	Total Expenditure	8,994.90	8,444.97	7,074.69	17,439.87	13,403.49
	a) Cost of materials consumed	-	-	4.02	-	789.66
	b) Purchases of Stock-in-trade	-	-	-	-	788.29
	c) Change in inventories of finished goods, work-in progress and stock in trade	(295.41)	412.88	(717.65)	117.47	45.29
	d) Employee benefits expenses	827.69	811.64	825.57	1,639.33	1,630.13
	e) Finance cost	42.39	42.06	48.85	84.45	92.36
	f) Depreciation/Amortisation expenses	139.89	139.89	151.74	279.78	277.14
	g) Other expenses	6,011.16	5,064.42	6,858.10	11,517.58	12,385.91
	Total (a to g)	15,720.63	15,357.86	14,245.32	31,078.49	28,623.98
V	Profit before exceptional items and tax (III-IV)	3,226.74	3,708.11	3,648.68	6,924.85	6,621.09
VI	Exceptional items	0.00	(475.80)	-	(475.80)	(306.44)
VII	Profit before Tax (V+VI)	3,226.74	3,232.31	3,648.68	6,459.05	6,421.09
VIII	Tax expenses	-	-	-	-	12,435.83
IX	Current Tax for the Period	747.17	844.66	913.38	1,591.83	1,602.95
	Deferred Tax	42.92	46.63	140.78	89.55	174.34
	Sub Total (VIII)	790.09	891.29	1,051.16	1,681.38	1,777.29
X	Profit for the period (VII-VIII)	2,436.65	2,341.02	2,594.52	4,777.67	4,643.80
	Other comprehensive income	-	-	-	-	9,267.52
	Net gain (losses) on FVTOCI financial instruments	4,105.12	1,216.61	1,857.96	5,321.73	3,670.43
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	(28.08)
	Tax on above items	(1,033.17)	(306.20)	(467.61)	(1,339.37)	(1,101.26)
	Sub Total (X)	3,071.95	910.41	1,390.35	3,982.26	3,274.37
XI	Total Comprehensive income for the period (IX+X)	5,508.60	3,251.43	3,984.87	8,760.03	7,390.46
XII	Paidup Equity Share Capital	1,716.38	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	-	90,516.25
XIV	Earnings per Equity share	14.20	13.64	15.12	27.33	27.05
	(a) Basic (Rs.)	14.20	13.64	15.12	27.33	27.05
	(b) Diluted (Rs.)	-	-	-	-	53.99

For Sree Rayalaseema Hi-Strength Hypo Ltd.


T.G. SHILPA BHARATH

Chairperson & Managing Director



STANDALONE BALANCE SHEET AS AT 30th SEP, 2025

(All amounts in ₹ Lakhs, except otherwise stated.)

Particulars	As at 30th Sep, 2025	As at 31st March, 2025
ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	9,402.56	9,373.43
(b) Right-to-use assets on lease	957.91	1,097.93
(c) Investment properties	751.31	764.80
(d) Financial assets		
i) Investments	40,681.13	36,641.05
ii) Other financial assets	327.45	300.27
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	114.86	114.76
Total Non-current assets	52,235.22	48,292.24
2. Current assets		
(a) Inventories	3,566.80	3,915.31
(b) Financial assets		
i) Trade receivables	12,010.88	10,334.31
ii) Cash and cash equivalents	40,845.93	36,807.17
iii) Bank balances other than Cash and cash equivalents	471.81	471.96
iv) Loans	2,831.16	2,621.76
(c) Current Tax Assets (Net)	0.00	157.07
(d) Other current assets	3,371.50	3,264.16
Total Current assets	63,098.09	57,571.74
3. Non-current assets held for Sale	254.14	0.00
Total Assets	1,15,587.45	1,05,863.98
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,716.48	1,716.48
(b) Other equity	99,276.28	90,516.25
Total Equity	1,00,992.77	92,232.73
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
i) Borrowings		
ii) Lease Liability	989.32	1,025.43
iii) Other financial liabilities	136.60	135.20
(b) Provisions	305.59	330.52
(c) Deferred tax liabilities (Net)	7,060.55	5,631.63
(d) Deferred Government grants	68.97	71.96
Total Non-current liabilities	8,561.02	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	193.18	239.59
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,455.52	1,199.38
iv) Other financial liabilities	389.31	376.35
(b) Other current liabilities	3,351.35	3,765.08
(c) Provisions	279.13	336.01
(d) Current tax liability (Net)	85.70	0.00
Total Current liabilities	6,033.67	6,436.51
Total Liabilities	14,594.68	13,631.25
Total Equity and Liabilities	1,15,587.45	1,05,863.98



For Sree Rayalaseema Hi-Strength Hypo Ltd.

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

Standalone Cash flow statement for the Half year ended 30th Sep, 2025 (All amounts in ₹ Lakhs, except otherwise stated)		
Particulars	Half Year ended 30th September 2025	Year ended 31st March 2025
Cash flow from operating activities		
Profit before tax	6,459.05	12,435.82
Profit before exceptional items and tax	6,459.05	12,435.82
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	279.78	569.56
Interest received	(1,286.26)	(2,728.72)
Interest paid	84.45	197.87
Interest income & expenses due to amortisation of rent deposits	0.00	-
Income due to government grant recognised	(3.00)	(6.00)
Net (gains)/losses on FVTPL instruments	(94.38)	(475.74)
Unrealised foreign exchange (gain)/loss	-	(6.14)
Loss on sale of property, plant and equipment	25.20	20.52
Operating profit before working capital changes	5,464.84	10,007.17
Working capital adjustments:		
(Decrease)/Increase in trade payables	209.72	136.42
(Decrease)/Increase in non-current financial liabilities	1.40	7.90
(Decrease)/Increase in current financial liabilities	12.96	(1.15)
(Decrease)/Increase in other current liabilities	(413.73)	583.05
(Decrease)/Increase in short term provisions	(56.88)	1.20
(Decrease)/Increase in long term provisions	(24.93)	31.10
(Increase)/Decrease in non-current financial asset	(27.19)	(18.31)
(Increase)/Decrease in other non-current assets	(254.24)	20.18
(Increase)/Decrease in trade receivables	(1,676.57)	354.62
(Increase)/Decrease in inventories	348.51	(758.97)
(Increase)/Decrease in other current assets	(107.34)	(531.42)
(Increase)/Decrease in financial assets	(209.40)	2,059.34
Cash generated from operating activities	3,267.15	11,891.13
Direct taxes paid (net)	(1,349.06)	(3,116.36)
Net cash flow from operating activities (A)	1,918.08	8,774.77
Cash flows from investing activities		
Purchase of property, plant and equipment, including CWIP	(687.45)	(324.49)
Proceeds from sale of property, plant and equipment	506.85	2.05
Purchase of investment (net of sales/redemption)	1,376.04	(6,465.85)
Interest received	1,286.26	2,728.72
Deposits earmarked for guarantees	-	21.00
Earmarked for dividend	0.15	(5.27)
Net cash flow from/ (used in) investing activities (B)	2,481.86	(4,043.84)
Cash flows from financing activities		
Proceeds from equity		
Interest paid	(35.72)	(75.20)
(Repayment)/Proceeds of long term borrowings	-	-
(Repayment)/Proceeds from short term borrowings	(132.26)	132.26
Dividend paid	-	(514.94)
(Repayment)/Proceeds of lease liability	(193.20)	(366.97)
Net cash flow from/ (used in) in financing activities (C)	(361.18)	(824.85)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	4,038.76	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	40,845.93	36,807.17
Components of cash and cash equivalents		
Cash on hand	5.17	4.31
Balances with banks		
- in Current Account	514.36	487.83
- in Deposit Account	40,326.42	36,315.02
Total cash and cash equivalents	40,845.93	36,807.17

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 operates only one segment viz., chemical segment.

2. Geographical Segments

The Companies Operating facilities are located in India

Segment Revenue:

Particulars	Half year ended 30 th Sep, 2025	FY 2024-25
Within India	22,808.74	35,188.38
Rest of World	13,455.79	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 half year ended 30th Sep, 2025

Noted to Accounts SFS

1. The above Standalone Un audited Financial Results for the Second quarter /half year ending 30th September,2025 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13th November,2025. The Statutory Auditors have carried out Limited Review of the above financial results.
2. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules,2015.
3. The Board of Directors in their meeting held on 14th August,2025 had decided to shut down 10 MW Therma Power plant due to economic viability and management have decided to dispose it off after finding a suitable buyer. Pending disposal, the carrying value of the concerned asset disclosed in Balance Sheet as Non- Current Asset held for sale.
4. The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 13th Nov,2025

Place: Kurnool



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

DIN:01895414
Chairperson and Managing Director

Sree Rayalaseema Hi-Strength Hypo Limited

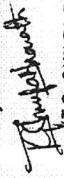
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Website: www.srhhl.com ; email : companysecretary@srhhl.com

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR HALF YEAR ENDED 30TH SEPTEMBER, 2025

(₹. In Lakhs
except EPS)

Sl. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	
I	Revenue from operations	18,238.99	18,025.54	30,09,2024	30,09,2025	31,03,2025
II	Other income	710.03	1,038.78	17,024.30	36,264.53	63,782.26
III	Total Revenue (I+II)	18,949.02	19,064.32	17,937.07	1,748.81	3,947.06
IV	Total Expenditure				38,013.34	35,045.07
a	Cost of materials consumed	8,954.39	8,476.04	7,074.68	17,430.43	13,402.78
b	Purchases of Stock-in-trade	-	-	4.02	-	28,010.05
c	Change in inventories of finished goods, work-in progress and stock in trade	(295.41)	412.88	(717.65)	117.47	789.66
d	Employee benefits expenses	829.41	812.97	837.63	1,662.38	1,661.06
e	Finance cost	42.39	42.06	31.59	84.45	92.37
f	Depreciation/Amortisation expenses	180.42	180.43	192.28	360.85	358.21
g	Other expenses	6,055.41	5,531.36	6,930.67	11,586.77	12,525.82
Total (a to g)		15,766.62	15,455.74	14,353.22	31,222.36	22,045.66
V	Profit before exceptional items and tax (III-IV)	3,182.39	3,608.58	3,583.85	6,790.97	55,507.66
VI	Exceptional items	0.00	(475.80)	-	(475.80)	12,221.66
VII	Profit before Tax (V+VI)	3,182.39	3,132.78	3,583.85	6,315.17	(306.44)
VIII	Tax expenses					6,168.86
	Current Tax for the Period	810.51	844.66	913.38	1,591.83	1,602.95
	Deferred Tax	42.92	46.63	140.78	89.55	174.34
IX	Sub Total (VIII)	853.43	891.29	1,054.16	1,681.38	270.28
X	Profit for the period (VII-VIII)	2,328.97	2,241.49	2,529.69	4,633.79	3,168.31
X	Other comprehensive income				4,391.57	8,746.91
	Net gain (losses) on FVTOCI financial instruments	4,105.12	1,216.61	1,857.96	5,321.73	3,670.43
	Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	(28.08)
	Tax on above items	(1,033.17)	(306.20)	(467.61)	(1,339.37)	(1,101.26)
XI	Sub Total (X)	3,071.95	910.41	1,390.35	3,982.36	3,274.37
XI	Total Comprehensive income for the period (IX+X)	5,400.92	3,151.90	3,920.04	8,616.15	12,021.28
XII	Paidup Equity/ Share Capital	1,716.48	1,716.48	1,716.48	1,716.48	1,716.48
XIII	Other Equity	-	-	-	-	90,111.31
XIV	Earnings per Equity share				Not Annualized	Annualized
(a)	Basic (Rs.)	13.57	13.06	14.74	27.00	25.58
(b)	Diluted (Rs.)	13.57	13.06	14.74	27.00	25.58


T.G. SHILPA BHARATH
Chairperson & Managing Director

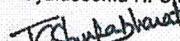


CONSOLIDATED BALANCE SHEET AS AT 30th SEP, 2025

(All amounts in ₹ Lakhs, except otherwise stated)

Particulars	As at 30th Sep, 2025	As at 31st March, 2025
ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	11,590.45	11,642.39
(b) Right-to-use assets on lease	957.91	1,097.93
(c) Investment properties	751.31	764.80
(d) Financial assets		
i) Investments	38,956.13	34,916.05
ii) Other financial assets	327.45	300.37
(e) Deferred tax Asset (Net)	0.00	0.00
(f) Other non-current assets	114.86	114.77
Total Non-current assets	52,698.11	48,836.31
2. Current assets		
(a) Inventories	3,625.19	3,972.81
(b) Financial assets		
i) Trade receivables	12,010.88	10,334.31
ii) Cash and cash equivalents	40,875.77	36,896.48
iii) Bank balances other than Cash and cash equivalents	471.81	471.96
iv) Loans	2,831.16	2,621.76
(c) Current Tax Assets (Net)	0.00	157.07
(d) Other current assets	3,783.03	3,669.79
Total Current assets	63,597.85	58,124.18
3. Non-current assets held for Sale	254.14	0.00
Total Assets	1,16,550.10	1,06,960.49
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,716.48	1,716.48
(b) Other equity	98,799.40	90,111.31
Non Controlling Interest	1,375.05	1,446.98
Total Equity	1,01,890.93	93,274.77
Liabilities		
1. Non-current Liabilities		
(a) Financial Liabilities		
i) Borrowings	38.79	28.80
ii) Lease Liability	989.32	1,025.43
iii) Other financial liabilities	136.60	135.20
(b) Provisions	305.59	330.52
(c) Deferred tax liabilities (Net)	7,060.55	5,631.63
(d) Deferred Government grants	68.97	71.96
Total Non-current Liabilities	8,599.81	7,223.53
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	191.59	246.39
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,470.45	1,200.56
iv) Other financial liabilities	389.31	376.34
(b) Other current Liabilities	3,783.71	3,783.77
(c) Provisions	279.13	336.02
(d) Current tax liability (Net)	85.70	0.00
Total Current Liabilities	6,059.36	6,462.19
Total Liabilities	14,659.17	13,685.72
Total Equity and Liabilities	1,16,550.10	1,06,960.49

For Sree Rayalaseema Hi-Strength Hypo Ltd.



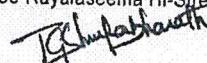
(T.G. SHILPA BHARATH)
Chairperson & Managing Director



Consolidated Cash flow statement for the Half Year ended 30th Sep, 2025		
(All amounts in Lakhs, except otherwise stated)	Half Year ended 30t Sep 2025	Year ended 31st March 2025
Cash flow from operating activities		
Profit before tax	6,315.17	11,915.21
Profit before exceptional items and tax	6,315.17	11,915.21
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	320.31	650.63
Interest received	(1,286.26)	(2,728.72)
Interest paid	84.45	197.89
Interest income & expenses due to amortisation of rent deposits	0.00	0.00
Income due to government grant recognised	(3.00)	(6.00)
Net gains/(losses) on FVTPL instruments	(94.38)	(475.74)
Unrealised foreign exchange (gain)/loss	-	(6.13)
Other Adjustment	71.94	260.30
Loss on sale of property, plant and equipment	25.20	20.52
Rental expense reversed on recognition of lease liability		
Operating profit before working capital changes	5,433.44	9,827.96
Working capital adjustments:		
(Decrease)/Increase in trade payables	215.08	140.20
(Decrease)/Increase in non-current financial liabilities	1.40	7.90
(Decrease)/Increase in current financial liabilities	12.97	159.89
(Decrease)/Increase in other current liabilities	(419.06)	560.10
(Decrease)/Increase in short term provisions	(56.88)	1.19
(Decrease)/Increase in long term provisions	(24.93)	31.10
(Increase)/Decrease in non-current financial asset	(27.09)	(18.41)
(Increase)/Decrease in other non-current assets	(254.23)	20.18
(Increase)/Decrease in trade receivables	(1,676.57)	354.62
(Increase)/Decrease in inventories	347.62	(803.96)
(Increase)/Decrease in other current assets	(113.24)	(566.34)
(Increase)/Decrease in financial assets	(209.40)	(49.76)
Cash generated from operating activities	3,229.09	9,664.67
Direct taxes paid (net)	(1,349.06)	(3,116.36)
Net cash flow from operating activities (A)	1,880.03	6,548.31
Cash flows from investing activities		
Non Controlling Interest	(71.94)	1,439.70
Purchase of fixed assets, including CWIP	(646.91)	(243.43)
Proceeds from sale of property, plant and equipment	506.85	2.05
Purchase of investment (net of sales/redemption)	1,376.04	(1,765.85)
Investment written off	-	-
Interest received	1,286.26	2,728.72
Redemption/Investment of deposit	-	21.00
Earmarked for dividend	0.15	(5.27)
Net cash flow from/ (used in) investing activities (B)	2,450.46	(823.08)
Cash flows from financing activities		
Proceeds from equity		-
Interest paid	(35.72)	(75.22)
(Repayment)/Proceeds of long term borrowings	9.98	(801.34)
(Repayment)/Proceeds from short term borrowings	(132.26)	-
Dividend paid	-	(514.94)
(Repayment)/Proceeds of lease liability	(193.20)	(366.97)
Net cash flow from/ (used in) in financing activities (C)	(351.20)	(1,758.47)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	3,979.29	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	40,875.77	36,896.48
Components of cash and cash equivalents		
Cash on hand	5.17	4.30
Balances with banks		
- in Current Account	544.18	577.16
- in Deposit Account	40,326.42	36,315.02
Total cash and cash equivalents	40,875.77	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

III. Chemicals

IV. Wind Energy -Power

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

2. Geographical Segments

The Companies Operating facilities are located in India

Segment Revenue:

Particulars	Half year ended 30 th Sep, 2025	FY 2024-25
Within India	22,808.74	35,188.38
Rest of World	13,455.79	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 half year ended 30th Sep, 2025

Notes to Accounts CFS:

- The above Consolidated Un audited Financial Results for the Second quarter /half year ending 30th September,2025 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on 13th November,2025. 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 consolidated Financial results for the quarter ending 30th September,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 and has no significant influence and not considered for consolidation as per equity method in Ind As-28.
- The Board of Directors in their meeting held on 14th August,2025 had decided to shut down 10 MW Therma Power plant due to economic viability and management have decided to dispose it off after finding a suitable buyer. Pending disposal, the carrying value of the concerned asset disclosed in Balance Sheet as Non- Current Asset held for sale.
- The figures of the previous period have been rearranged / regrouped wherever necessary to make them comparable.

Date: 13th Nov,2025

Place: Kurnool

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

