



# TGV SRAAC LIMITED

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)  
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)  
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

## UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(₹. in Lakhs)

Particulars	Quarter ended			Year ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Un-Audited	Audited	Un-Audited	Audited
Total Income from Operations	38,189	37,452	42,010	1,56,415
Net Profit/(loss) for the period, including discontinued operations (before taxes, Exceptional and/or Extraordinary items)	1,860	(872)	2,719	4,340
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	1,860	994	2,719	8,330
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	1,371	717	1,975	6,072
Total Comprehensive Income/(loss) for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	1,399	660	2,449	6,207
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709
Earnings per Equity share(for continuing operations)				
(a) Basic (Rs.)	1.28	0.68	1.85	5.70
(b) Diluted (Rs.)	1.28	0.68	1.85	5.70
Earnings per Equity share(for Discontinuing operations)				
(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)
(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)
Earnings per Equity share(for Continuing and Discontinuing operations)				
(a) Basic (Rs.)	1.27	0.67	1.84	5.67
(b) Diluted (Rs.)	1.27	0.67	1.84	5.67

### NOTE:

1)The above is an extract of the detailed format of unaudited financial results for the 1st Quarter ended 30th June,24 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly unaudited financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com.

2)The above Un-audited financial results for the 1st Quarter ended 30th June, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 14th August, 2024.

3)The statutory auditors have carried out Limited Review of the above financial results for the 1st Quarter ended 30th June,2024.

4)The figures of last quarter ended on 31.03.2024 are balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2023 respectively.

5)The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place:Hyderabad  
Date : 14.08.2024



By Order of the Board  
For TGV SRAAC LIMITED

  
(N JESVANTH REDDY)

EXECUTIVE DIRECTOR (TECHNICAL)  
ELECTED AS CHAIRMAN OF THE MEETING  
(DIN : 03074131)



# TGV SRAAC LIMITED

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)

Registered Office - Gondiparla, Kurnool - 518 004 (A.P)

CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

## UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from operations	37,907	36,800	41,539	1,54,595
II	Other income	282	652	471	1,820
III	<b>Total Income (I+II)</b>	<b>38,189</b>	<b>37,452</b>	<b>42,010</b>	<b>1,56,415</b>
IV	<b>EXPENSES</b>				
	a) Cost of materials consumed	12,054	12,279	13,359	49,619
	b) Purchases of Stock-in-trade	-	-	3	3
	c) Changes in inventories of finished goods, work-in progress and stock in trade	132	138	(576)	(204)
	d) Employee benefits expense	1,919	1,665	1,843	6,923
	e) Finance Costs	551	736	504	2,369
	f) Depreciation and Amortisation expense	2,077	2,168	2,009	8,350
	g) Power and Fuel	13,596	14,581	15,788	59,478
	h) Other expenses	5,993	6,746	6,352	25,501
	<b>Total expenses (a to h)</b>	<b>36,322</b>	<b>38,313</b>	<b>39,282</b>	<b>1,52,039</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>1,867</b>	<b>(861)</b>	<b>2,728</b>	<b>4,376</b>
VI	Exceptional items-Income/(Expenses)	-	1,866	-	3,990
VII	<b>Profit before Tax (V-VI)</b>	<b>1,867</b>	<b>1,005</b>	<b>2,728</b>	<b>8,366</b>
VIII	Tax expense				
	- Current Tax for the year	437	133	652	1,759
	- Deferred Tax	54	147	94	508
	- Earlier years Income Tax	-	0	-	-
IX	<b>Profit for the period from Continuing operations (VII-VIII)</b>	<b>1,376</b>	<b>725</b>	<b>1,982</b>	<b>6,099</b>
X	Profit(Loss) from Discontinued operations	(7)	(11)	(9)	(36)
XI	Tax expense of Discontinued operations	(2)	(3)	(2)	(9)
XII	<b>Profit/(Loss) from Discontinued operations after Tax (X-XI)</b>	<b>(5)</b>	<b>(8)</b>	<b>(7)</b>	<b>(27)</b>
XIII	<b>Profit for the period (IX+XII)</b>	<b>1,371</b>	<b>717</b>	<b>1,975</b>	<b>6,072</b>
XIV	a) Other Comprehensive Income	38	(75)	633	181
	b) Tax effect on Comprehensive Income	(10)	18	(159)	(46)
	c) Net Other Comprehensive Income	28	(57)	474	135
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>1,399</b>	<b>660</b>	<b>2,449</b>	<b>6,207</b>
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709
XVII	Other Equity				98,866
XVIII	Earnings per Equity share(for continuing operations)				
	(a) Basic (Rs.)	1.28	0.68	1.85	5.70
	(b) Diluted (Rs.)	1.28	0.68	1.85	5.70
XIX	Earnings per Equity share(for Discontinuing operations)				
	(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)
	(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)				
	(a) Basic (Rs.)	1.27	0.67	1.84	5.67
	(b) Diluted (Rs.)	1.27	0.67	1.84	5.67



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI  
(LODR), Regulations, 2015 for the Quarter ended 30.06.2024**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Un-Audited	Audited	Un-Audited	Audited
1	<b>Segment Revenue</b>				
	a) Chemicals	36,793	35,907	40,773	1,51,843
	b) Oils & Fats	1,656	1,414	1,488	4,899
	<b>TOTAL</b>	<b>38,449</b>	<b>37,321</b>	<b>42,261</b>	<b>1,56,742</b>
	Less: Inter segment revenue	542	521	722	2,147
	<b>Revenue from Operations</b>	<b>37,907</b>	<b>36,800</b>	<b>41,539</b>	<b>1,54,595</b>
2	<b>Segment Results</b>				
	Profit/(Loss) before tax and interest:				
	a) Chemicals	2,268	1,644	3,131	10,450
	b) Oils & Fats	8	(49)	(33)	(332)
	<b>TOTAL</b>	<b>2,276</b>	<b>1,595</b>	<b>3,098</b>	<b>10,118</b>
	Less: I) a) Interest Expenses	551	736	504	2,369
	b) Interest Income	(142)	(146)	(134)	(617)
	II) Other un-allocable				
	Expenditure net off Income				
	<b>Total Profit before Tax from Continuing operations</b>	<b>1,867</b>	<b>1,005</b>	<b>2,728</b>	<b>8,366</b>
	Less: Loss from Power Plant (discontinuing operations)	(7)	(11)	(9)	(36)
	<b>Total Profit before Tax including loss from Continuing &amp; discontinuing operations</b>	<b>1,860</b>	<b>994</b>	<b>2,719</b>	<b>8,330</b>
3	<b>Segment Assets</b>				
	a) Chemicals	1,72,857	1,65,307	1,58,470	165307
	b) Oils & Fats	2,918	2,586	3,286	2586
	c) Other-un allocable Assets	8,164	10,446	6,950	10446
	d) Power Plant (Discontinuing operations)	828	830	832	830
	<b>TOTAL</b>	<b>1,84,767</b>	<b>1,79,169</b>	<b>1,69,538</b>	<b>1,79,169</b>
4	<b>Segment Liabilities</b>				
	a) Chemicals	68,457	64,983	57,997	64983
	b) Oils & Fats	147	12	115	12
	c) Other –un allocable Liabilities	5,184	4,594	4,535	4594
	d) Power Plant (Discontinuing operations)	-	-	-	-
	<b>TOTAL</b>	<b>73,788</b>	<b>69,589</b>	<b>62,647</b>	<b>69,589</b>

**NOTE:**

- 1) The above Un-audited financial results for the 1st Quarter ended 30th June, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 14th August, 2024.
- 2) The statutory auditors have carried out Limited Review of the above financial results for the 1st Quarter ended 30th June, 2024.
- 3) The figures of last quarter ended on 31.03.2024 are balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2023 respectively.
- 4) The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.



By Order of the Board  
For TGV SRAAC LIMITED

*Jesvanth Reddy*  
(N JESVANTH REDDY)

EXECUTIVE DIRECTOR (TECHNICAL)  
ELECTED AS CHAIRMAN OF THE MEETING  
(DIN : 03074131)

Place: Hyderabad  
Date : 14.08.2024

**TGV SRAAC LIMITED**

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**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(₹. in Lakhs)

Particulars	Quarter ended			Half year Ended		Year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Income from Operations	43,037	38,189	36,336	81,226	78,346	1,56,415
Net Profit/(loss) for the period, including discontinued operations (before taxes, Exceptional and /or Extraordinary items)	4,447	1,860	415	6,307	3,134	4,340
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	4,447	1,860	2,539	6,307	5,258	8,330
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	3,290	1,371	1,860	4,661	3,835	6,072
Total Comprehensive Income/(loss) for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	3,587	1,399	1,683	4,986	4,132	6,207
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
Earnings per Equity share(for continuing operations)						
(a) Basic (Rs.)	3.08	1.28	1.74	4.36	3.59	5.70
(b) Diluted (Rs.)	3.08	1.28	1.74	4.36	3.59	5.70
Earnings per Equity share(for Discontinuing operations)						
(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)	(0.03)
(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)	(0.03)
Earnings per Equity share(for Continuing and Discontinuing operations)						
(a) Basic (Rs.)	3.07	1.27	1.73	4.34	3.58	5.67
(b) Diluted (Rs.)	3.07	1.27	1.73	4.34	3.58	5.67

**NOTE:**

1)The above is an extract of the detailed format of unaudited financial results for the Quarter/Half Year ended 30th September, 2024 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly and Half Year unaudited financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com.

2)The above Un-audited financial results for the Current Quarter/Half Year ended 30th September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 29th October, 2024.

3)The statutory auditors have carried out Limited Review of the above financial results for the Current Quarter/ Half Year ended 30th September, 2024.

4)The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Kurnool

Date : 29.10.2024

By Order of the Board  
for TGV SRAAC Limited

(K KARUNAKAR RAO)

EXECUTIVE DIRECTOR &amp; CEO

ELECTED AS CHAIRMAN OF THE MEETING

(DIN: 02031367)



# TGV SRAAC LIMITED

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## UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	42,806	37,907	36,035	80,713	77,574	1,54,595
II	Other income	231	282	301	513	772	1,820
III	<b>Total Income (I+II)</b>	<b>43,037</b>	<b>38,189</b>	<b>36,336</b>	<b>81,226</b>	<b>78,346</b>	<b>1,56,415</b>
IV	<b>EXPENSES</b>						
	a) Cost of materials consumed	12,762	12054	11,528	24,816	24,887	49,619
	b) Purchases of Stock-in-trade	-	-	-	-	3	3
	c) Changes in inventories of finished goods, work-in progress and stock in trade	387	132	89	519	(487)	(204)
	d) Employee benefits expense	1,729	1919	1,681	3,648	3,524	6,923
	e) Finance Costs	515	551	534	1,066	1,038	2,369
	f) Depreciation and Amortisation expense	2,102	2077	2,065	4,179	4,074	8,350
	g) Power and Fuel	13,915	13596	13,647	27,511	29,435	59,478
	h) Other expenses	7,169	5993	6,368	13,162	12,720	25,501
	<b>Total expenses (a to h)</b>	<b>38,579</b>	<b>36,322</b>	<b>35,912</b>	<b>74,901</b>	<b>75,194</b>	<b>1,52,039</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>4,458</b>	<b>1,867</b>	<b>424</b>	<b>6,325</b>	<b>3,152</b>	<b>4,376</b>
VI	Exceptional items-Income/(Expenses)	-	-	(2,124)	-	(2,124)	3,990
VII	<b>Profit before Tax (V-VI)</b>	<b>4,458</b>	<b>1,867</b>	<b>2,548</b>	<b>6,325</b>	<b>5,276</b>	<b>8,366</b>
VIII	Tax expense						
	- Current Tax for the year	960	437	553	1,397	1,205	1,759
	- Deferred Tax	200	54	129	254	223	508
	- Earlier years Income Tax	-	0	-	-	-	-
IX	<b>Profit for the period from Continuing operations (VII-VIII)</b>	<b>3,298</b>	<b>1,376</b>	<b>1,866</b>	<b>4,674</b>	<b>3,848</b>	<b>6,099</b>
X	Profit(Loss) from Discontinued operations	(11)	(7)	(9)	(18)	(18)	(36)
XI	Tax expense of Discontinued operations	(3)	(2)	(3)	(5)	(4)	(9)
XII	<b>Profit/(Loss) from Discontinued operations after Tax (X-XI)</b>	<b>(8)</b>	<b>(5)</b>	<b>(6)</b>	<b>(13)</b>	<b>(13)</b>	<b>(27)</b>
XIII	<b>Profit for the period (IX+XII)</b>	<b>3,290</b>	<b>1,371</b>	<b>1,860</b>	<b>4,661</b>	<b>3,835</b>	<b>6,072</b>
XIV	a) Other Comprehensive Income	396	38	(236)	434	397	181
	b) Tax effect on Comprehensive Income	(99)	(10)	59	(109)	(100)	(46)
	c) Net Other Comprehensive Income	297	28	(177)	325	297	135
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>3,587</b>	<b>1,399</b>	<b>1,683</b>	<b>4,986</b>	<b>4,132</b>	<b>6,207</b>
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
XVII	Other Equity						98,866
XVII	Earnings per Equity share(for continuing operations)						
I	(a) Basic (Rs.)	3.08	1.28	1.74	4.36	3.59	5.70
	(b) Diluted (Rs.)	3.08	1.28	1.74	4.36	3.59	5.70
XIX	Earnings per Equity share(for Discontinuing operations)						
	(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)	(0.03)
	(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)	(0.03)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)						
	(a) Basic (Rs.)	3.07	1.27	1.73	4.34	3.58	5.67
	(b) Diluted (Rs.)	3.07	1.27	1.73	4.34	3.58	5.67



**AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2024**

(₹. in Lakhs)

PARTICULARS		AS AT	AS AT
		30-09-2024	31-03-2024
		UN-AUDITED	AUDITED
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property, Plant and equipment	1,03,508	1,03,614
	Right-to-use assets on lease	1,114	1,220
	Capital work-in-progress	21,899	16,826
	Investment properties	6	6
	<b>Financial Assets</b>		
	Investments	3,864	3,316
	Other financial assets	4,123	4,147
	Other non-current assets	889	1,748
<b>2</b>	<b>Current Assets</b>		
	Inventories	11,444	12,566
	<b>Financial assets</b>		
	Trade receivables	21,463	18,803
	Cash and cash equivalents	1,937	1,106
	Bank balances other than Cash and cash equivalents	5,667	3,135
	Other Financial assets	10,463	10,353
	Other current assets	2,002	2,329
	<b>TOTAL ASSETS</b>	<b>1,88,379</b>	<b>1,79,169</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share capital	10,713	10,713
	Other equity	1,03,852	98,866
<b>2</b>	<b>Liabilities</b>		
	<b>Non-Current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings	7,357	7,948
	Lease liabilities	1,320	1,439
	Other Financial liabilities	7,944	8,278
	Deferred Tax Liabilities (Net)	8,574	8,210
	Deferred Government grants	-	-
	<b>Current Liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings	28,589	22,151
	Trade and other payables		
	total outstanding dues of micro enterprises and small enterprises	569	693
	total outstanding dues of creditors other than micro enterprises and small enterprises	5,291	4,064
	Lease liabilities	409	398
	Other financial liabilities	10,337	11,049
	Other current liabilities	2,511	5,110
	Provisions	177	139
	Current tax Liability(Net)	736	109
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,88,379</b>	<b>1,79,169</b>



## Cash flow statement for the Half Year ended 30th September, 2024

(₹. in Lakhs)

Particulars	Half Year ended	Year ended
	30th September, 2024	31st March, 2024
<b>Cash flow from operating activities</b>		
Profit before tax from continuing operations	6,325.02	8,366.38
Profit/(loss) before tax from discontinued operations	(18.00)	(35.71)
<b>Profit before tax</b>	<b>6,307.02</b>	<b>8,330.68</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	4,178.86	8,349.84
Interest income	(305.68)	(617.45)
Allowance for expected credit loss on trade receivables	20.64	-
Unrealized foreign exchange (gain)/loss	17.35	34.70
Dividend income on investments made	(0.10)	(9.86)
Interest expenses	2,205.86	2,292.66
Interest on lease liability	89.96	234.33
Interest expense due to amortisation of financial liability & deferred sales tax recognised, deferred power charges	72.90	233.90
Income due to deferred power charges, sales tax recognised & capital subsidy recognised	(89.40)	(178.80)
NSC investment written off	-	1.59
Profit on sale of asset	(81.79)	(269.69)
<b>Operating profit before working capital changes</b>	<b>12,415.62</b>	<b>18,401.89</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	1,103.53	(1,721.51)
(Decrease)/Increase in current financial liabilities	(685.70)	(1,087.56)
(Decrease)/Increase in other current liabilities	(2,598.96)	549.90
(Decrease)/Increase in non-current financial liabilities	(334.36)	(1,225.39)
(Decrease)/Increase in short term provisions	(75.30)	5.08
(Increase)/Decrease in trade receivables	(2,679.37)	3,860.94
(Increase)/Decrease in inventories	1,121.80	1,399.17
(Increase)/Decrease in other current financial assets	(13.15)	(992.16)
(Increase)/Decrease in other current assets	327.21	325.90
(Increase)/Decrease in non-current financial assets	-	(900.29)
(Increase)/Decrease in non-current assets	859.19	(291.27)
<b>Cash generated from operating activities</b>	<b>9,440.51</b>	<b>18,324.70</b>
Direct taxes paid (net)	(764.95)	(1,912.08)
<b>Net cash flow from operating activities (A)</b>	<b>8,675.56</b>	<b>16,412.63</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, Plant and Equipment, ROU assets including CWIP, Investment property	(9,062.67)	(24,629.09)
Proceeds from sale of Property, Plant and Equipment, investment property	104.14	271.60
Interest received	208.51	664.22
Dividend received	0.10	9.86
Deposits matured/(placed) during the year	(84.88)	204.02
Redemption/(Investment) of margin money deposit	(2,423.39)	1,213.47
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(11,258.20)</b>	<b>(22,265.92)</b>
<b>Cash flows from financing activities</b>		
Repayment of preference shares	(0.56)	11.91
Interest paid	(2,205.86)	(2,292.66)
Dividend paid	-	(1,070.90)
(Repayment)/Proceeds of long term borrowings	(609.74)	861.43
(Repayment)/Proceeds from short term borrowings	6,429.14	7,842.41
Payment of lease liability	(199.07)	(402.74)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>3,413.92</b>	<b>4,949.45</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>831.28</b>	<b>(903.84)</b>
Cash and cash equivalents at the beginning of the year	1,105.76	2,009.60
Cash and cash equivalents at the end of the year	<b>1,937.04</b>	<b>1,105.76</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	10.36	3.38
Cheques on hand	-	-
Balances with banks		
- in Current Account	1,088.01	382.06
Deposits with original maturity of less than three months	838.68	720.32
<b>Total cash and cash equivalents</b>	<b>1,937.04</b>	<b>1,105.76</b>



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI  
(LODR), Regulations, 2015 for the Quarter/Half year ended 30.09.2024**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>Segment Revenue</b>						
	a) Chemicals	41,041	36,793	35,936	77,834	76,709	1,51,843
	b) Oils & Fats	1,971	1,656	741	3,627	2,229	4,899
	<b>TOTAL</b>	<b>43,012</b>	<b>38,449</b>	<b>36,677</b>	<b>81,461</b>	<b>78,938</b>	<b>1,56,742</b>
	Less: Inter segment revenue	206	542	642	748	1,364	2,147
	<b>Revenue from Operations</b>	<b>42,806</b>	<b>37,907</b>	<b>36,035</b>	<b>80,713</b>	<b>77,574</b>	<b>1,54,595</b>
2	<b>Segment Results</b>						
	Profit/(Loss) before tax and interest:						
	a) Chemicals	4,828	2,268	2,978	7,096	6,109	10,450
	b) Oils & Fats	(19)	8	(61)	(11)	(94)	(332)
	<b>TOTAL</b>	<b>4,809</b>	<b>2,276</b>	<b>2,917</b>	<b>7,085</b>	<b>6,015</b>	<b>10,118</b>
	Less: I) a) Interest Expenses	515	551	534	1,066	1,038	2,369
	b) Interest Income	(164)	(142)	(165)	(306)	(299)	(617)
	II) Other un-allocable Expenditure net off Income						
	<b>Total Profit before Tax from Continuing operations</b>	<b>4,458</b>	<b>1,867</b>	<b>2,548</b>	<b>6,325</b>	<b>5,276</b>	<b>8,366</b>
	Less: Loss from Power Plant (discontinuing operations)	(11)	(7)	(9)	(18)	(18)	(36)
	<b>Total Profit before Tax including loss from Continuing &amp; discontinuing operations</b>	<b>4,447</b>	<b>1,860</b>	<b>2,539</b>	<b>6,307</b>	<b>5,258</b>	<b>8,330</b>
3	<b>Segment Assets</b>						
	a) Chemicals	1,78,735	1,72,857	1,53,051	1,78,735	1,53,051	165,307
	b) Oils & Fats	2,826	2,918	2,707	2,826	2,707	2,586
	c) Other-un allocable Assets	5,990	8,164	11,771	5,990	11,771	10,446
	d) Power Plant (Discontinuing operations)	828	828	831	828	831	830
	<b>TOTAL</b>	<b>1,88,379</b>	<b>1,84,767</b>	<b>1,68,360</b>	<b>1,88,379</b>	<b>1,68,360</b>	<b>1,79,169</b>
4	<b>Segment Liabilities</b>						
	a) Chemicals	68,681	68,457	55,581	68,681	55,581	64,983
	b) Oils & Fats	530	147	152	530	152	12
	c) Other –un allocable Liabilities	4,603	5,184	4,053	4,603	4,053	4,594
	d) Power Plant (Discontinuing operations)	-	-	-	-	-	-
	<b>TOTAL</b>	<b>73,814</b>	<b>73,788</b>	<b>59,786</b>	<b>73,814</b>	<b>59,786</b>	<b>69,589</b>

**NOTE:**

- 1) The above Un-audited financial results for the Current Quarter/Half Year ended 30th September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 29th October, 2024.
- 2) The statutory auditors have carried out Limited Review of the above financial results for the Current Quarter/ Half Year ended 30th September, 2024.
- 3) The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.



By Order of the Board  
for TGV SRAAC Limited

(K KARUNAKAR RAO)

**EXECUTIVE DIRECTOR & CEO**  
**ELECTED AS CHAIRMAN OF THE MEETING**  
( DIN: 02031367 )

Place: Kurnool

Date : 29.10.2024



**TGV SRAAC LIMITED**  
(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)  
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)  
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024**

(₹. in Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Total Income from Operations	45,907	43,037	40,617	1,27,133	1,18,963	1,56,415
Net Profit/(loss) for the period, including discontinued operations (before taxes, Exceptional and /or Extraordinary items)	3,202	4,447	2,078	9,509	5,212	4,340
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	3,202	4,447	2,078	9,509	7,336	8,330
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	2,381	3,290	1,521	7,042	5,355	6,072
Total Comprehensive Income/(loss) for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	2,484	3,587	1,416	7,470	5,547	6,207
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
Earnings per Equity share(for continuing operations)						
(a) Basic (Rs.)	2.23	3.08	1.43	6.59	5.02	5.70
(b) Diluted (Rs.)	2.23	3.08	1.43	6.59	5.02	5.70
Earnings per Equity share(for Discontinuing operations)						
(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)
(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)
Earnings per Equity share(for Continuing and Discontinuing operations)						
(a) Basic (Rs.)	2.22	3.07	1.42	6.57	5.00	5.67
(b) Diluted (Rs.)	2.22	3.07	1.42	6.57	5.00	5.67

**NOTE:**

1)The above is an extract of the detailed format of un-audited financial results for the Current Quarter and Nine Months ended 31st December, 2024 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly and Nine Months un-audited financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com.

2)The above Un-audited financial results for the 3rd Quarter and Nine Months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 30th January, 2025.

3)The statutory auditors have carried out Limited Review of the above financial results for the Current Quarter and Nine Months ended 31st December, 2024.

4)The increase in power and fuel expenditure for the quarter / nine months ended 31.12.2024 was on account of fuel and power purchase cost adjustment (FPPCA) of Rs.3651 lakhs imposed by Electricity Regulatory Commission (APERC) for financial year 2022-23 and has impact on profit for the said reporting period. The company has appealed against FPPCA charges before Appellate Tribunal for Electricity (APTEL), New Delhi.

FPPCA charges for the financial year 2023-24 of Rs.4048 lakhs was imposed by APERC without giving an opportunity of personal hearing to consumers and the company approached the electricity department and waiting for the outcome. The company has not recognised the above FPPCA charges for the quarter ended 31.12.2024 and will be reviewed at the end of future reporting period.

5)The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Kurnool  
Date : 30.01.2025



By Order of the Board  
For TGV SRAAC LIMITED.,

(K. KARUNAKAR RAO)  
EXECUTIVE DIRECTOR & CEO  
(DIN : 02031367)

**TGV SRAAC LIMITED**

(formerly Sree Royalaseema Alkalies and Allied Chemicals Ltd.)

Registered Office - Gondiparla, Kurnool - 518 004 (A.P)

CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-12-24	30-09-24	31-12-23	31-12-24	31-12-23	31-03-24
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	45,508	42,806	40,221	126,221	117,795	154,595
II	Other income	399	231	396	912	1,168	1,820
III	<b>Total Income (I+II)</b>	<b>45,907</b>	<b>43,037</b>	<b>40,617</b>	<b>127,133</b>	<b>118,963</b>	<b>156,415</b>
IV	<b>EXPENSES</b>						
	a) Cost of materials consumed	12,792	12,762	12,453	37,608	37,340	49,619
	b) Purchases of Stock-in-trade	-	-	-	-	3	3
	c) Changes in inventories of finished goods, work-in progress and stock in trade	(367)	387	145	152	(342)	(204)
	d) Employee benefits expense	1,800	1,729	1,734	5,448	5,258	6,923
	e) Finance Costs	621	515	595	1,688	1,633	2,369
	f) Depreciation and Amortisation expense	2,148	2,102	2,108	6,326	6,182	8,350
	g) Power and Fuel	18,107	13,915	15,462	45,618	44,897	59,478
	h) Other expenses	7,597	7,169	6,035	20,759	18,755	25,501
	<b>Total expenses (a to h)</b>	<b>42,698</b>	<b>38,579</b>	<b>38,532</b>	<b>117,599</b>	<b>113,726</b>	<b>152,039</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>3,209</b>	<b>4,458</b>	<b>2,085</b>	<b>9,534</b>	<b>5,237</b>	<b>4,376</b>
VI	Exceptional items-(Income)/Expenses	-	-	-	-	(2,124)	(3,990)
VII	<b>Profit before Tax (V-VI)</b>	<b>3,209</b>	<b>4,458</b>	<b>2,085</b>	<b>9,534</b>	<b>7,361</b>	<b>8,366</b>
VIII	Tax expense						
	- Current Tax for the year	710	960	421	2,106	1,626	1,759
	- Deferred Tax	113	200	138	367	361	508
	- Earlier years Income Tax	-	0	-	-	-	-
IX	<b>Profit for the period from Continuing operations (VII-VIII)</b>	<b>2,386</b>	<b>3,298</b>	<b>1,526</b>	<b>7,061</b>	<b>5,374</b>	<b>6,099</b>
X	Profit(Loss) from Discontinued operations	(7)	(11)	(7)	(25)	(25)	(36)
XI	Tax expense of Discontinued operations	(2)	(3)	(2)	(6)	(6)	(9)
XII	<b>Profit/(Loss) from Discontinued operations after Tax (X-XI)</b>	<b>(5)</b>	<b>(8)</b>	<b>(5)</b>	<b>(19)</b>	<b>(19)</b>	<b>(27)</b>
XIII	<b>Profit for the period (IX+XII)</b>	<b>2,381</b>	<b>3,290</b>	<b>1,521</b>	<b>7,042</b>	<b>5,355</b>	<b>6,072</b>
XIV	a) Other Comprehensive Income	138	396	(141)	572	256	181
	b) Tax effect on Comprehensive Income	(35)	(99)	36	(144)	(64)	(46)
	c) Net Other Comprehensive Income	103	297	(105)	428	192	135
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>2,484</b>	<b>3,587</b>	<b>1,416</b>	<b>7,470</b>	<b>5,547</b>	<b>6,207</b>
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709	10,709
XVII	Other Equity						98,866
XVIII	Earnings per Equity share(for continuing operations)						
	(a) Basic (Rs.)	2.23	3.08	1.43	6.59	5.02	5.70
	(b) Diluted (Rs.)	2.23	3.08	1.43	6.59	5.02	5.70
XIX	Earnings per Equity share(for Discontinuing operations)						
	(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)
	(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)						
	(a) Basic (Rs.)	2.22	3.07	1.42	6.57	5.00	5.67
	(b) Diluted (Rs.)	2.22	3.07	1.42	6.57	5.00	5.67



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI  
(LODR), Regulations, 2015 for the Quarter/Nine Months ended 31.12.2024**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>Segment Revenue</b>						
	a) Chemicals	44,749	41,041	39,227	1,22,583	1,15,936	1,51,843
	b) Oils & Fats	1,127	1,971	1,256	4,754	3,485	4,899
	<b>TOTAL</b>	<b>45,876</b>	<b>43,012</b>	<b>40,483</b>	<b>1,27,337</b>	<b>1,19,421</b>	<b>1,56,742</b>
	Less: Inter segment revenue	368	206	262	1,116	1,626	2,147
	<b>Revenue from Operations</b>	<b>45,508</b>	<b>42,806</b>	<b>40,221</b>	<b>1,26,221</b>	<b>1,17,795</b>	<b>1,54,595</b>
2	<b>Segment Results</b>						
	Profit/(Loss) before tax and interest:						
	a) Chemicals	3,739	4,828	2,697	10,835	8,806	10,450
	b) Oils & Fats	(78)	(19)	(189)	(89)	(283)	(332)
	<b>TOTAL</b>	<b>3,661</b>	<b>4,809</b>	<b>2,508</b>	<b>10,746</b>	<b>8,523</b>	<b>10,118</b>
	Less: I) a) Interest Expenses	622	515	595	1,688	1,633	2,369
	b) Interest Income	(170)	(164)	(172)	(476)	(471)	(617)
	II) Other un-allocable						
	Expenditure net off Income						
	<b>Total Profit before Tax from Continuing operations</b>	<b>3,209</b>	<b>4,458</b>	<b>2,085</b>	<b>9,534</b>	<b>7,361</b>	<b>8,366</b>
	Less: Loss from Power Plant (discontinuing operations)	(7)	(11)	(7)	(25)	(25)	(36)
	<b>Total Profit before Tax including loss from Continuing &amp; discontinuing operations</b>	<b>3,202</b>	<b>4,447</b>	<b>2,078</b>	<b>9,509</b>	<b>7,336</b>	<b>8,330</b>
3	<b>Segment Assets</b>						
	a) Chemicals	1,81,819	1,73,475	1,61,046	1,81,819	1,61,046	1,65,307
	b) Oils & Fats	2,116	2,826	2,895	2,116	2,895	2,586
	c) Other-un allocable Assets	10,222	11,250	10,923	10,222	10,923	10,446
	d) Power Plant (Discontinuing operations)	829	828	831	829	831	830
	<b>TOTAL</b>	<b>1,94,986</b>	<b>1,88,379</b>	<b>1,75,695</b>	<b>1,94,986</b>	<b>1,75,695</b>	<b>1,79,169</b>
4	<b>Segment Liabilities</b>						
	a) Chemicals	73,882	68,681	62,323	73,882	62,323	64,983
	b) Oils & Fats	176	530	82	176	82	12
	c) Other –un allocable Liabilities	4,949	4,603	4,371	4,949	4,371	4,594
	d) Power Plant (Discontinuing operations)	-	-	-	-	-	-
	<b>TOTAL</b>	<b>79,007</b>	<b>73,814</b>	<b>66,776</b>	<b>79,007</b>	<b>66,776</b>	<b>69,589</b>

**NOTE:**

- The above Un-audited financial results for the 3rd Quarter and Nine Months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 30th January, 2025.
- The statutory auditors have carried out Limited Review of the above financial results for the Current Quarter and Nine Months ended 31st December, 2024.
- The increase in power and fuel expenditure for the quarter / nine months ended 31.12.2024 was on account of fuel and power purchase cost adjustment (FPPCA) of Rs.3651 lakhs imposed by Electricity Regulatory Commission (APERC) for financial year 2022-23 and has impact on profit for the said reporting period. The company has appealed against FPPCA charges before Appellate Tribunal for Electricity (APTEL), New Delhi.  
FPPCA charges for the financial year 2023-24 of Rs.4048 lakhs was imposed by APERC without giving an opportunity of personal hearing to consumers and the company approached the electricity department and waiting for the outcome. The company has not recognised the above FPPCA charges for the quarter ended 31.12.2024 and will be reviewed at the end of future reporting period.
- The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Kurnool  
Date : 30.01.2025



By Order of the Board  
For TGV SRAAC LIMITED

(K. KARUNAKAR RAO)  
EXECUTIVE DIRECTOR & CEO  
(DIN : 02031367)



**TGV SRAAC LIMITED**  
(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)  
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)  
CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

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

(₹. in Lakhs)

Particulars	Quarter ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Un-Audited	Audited	Audited	Audited
Total Income from Operations	49,189	45,907	37,452	1,76,322	1,56,415
Net Profit/(loss) for the period, including discontinued operations (before taxes, Exceptional and /or Extraordinary items)	3,014	3,202	(872)	12,523	4,340
Net Profit for the period before tax, including discontinued operations (after Exceptional and/or Extraordinary items)	3,014	3,202	994	12,523	8,330
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	2,170	2,381	717	9,212	6,072
Total Comprehensive Income/(loss) for the period (Comprising Profit for the period(after tax) and Other Comprehensive Income (after tax))	1,847	2,484	660	9,317	6,207
Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709
Earnings per Equity share (for continuing operations)					
(a) Basic (Rs.)	2.03	2.23	0.68	8.62	5.70
(b) Diluted (Rs.)	2.03	2.23	0.68	8.62	5.70
Earnings per Equity share(for Discontinuing operations)					
(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.03)
(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.03)
Earnings per Equity share(for Continuing and Discontinuing operations)					
(a) Basic (Rs.)	2.02	2.22	0.67	8.60	5.67
(b) Diluted (Rs.)	2.02	2.22	0.67	8.60	5.67

**NOTE:**

1)The above is an extract of the detailed format of audited financial results for the 4th quarter and year ended 31st March, 2025 filed with the Bombay Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the above Quarterly and Year Ended financial results are available on the Stock Exchange website www.bseindia.com and Company's website www.tgvgroup.com.

2)The above Audited financial results for the 4th Quarter and Year ended 31st March, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 27th May, 2025.

3)The statutory auditors have audited the above financial results for the 4th Quarter and Year ended 31st March, 2025.

4)The Board of Directors have recommended final dividend of Rs.1/- per share of Rs.10/- each (10% of paid up Equity share capital) for financial year ended 31st March, 2025 subject to approval of members of the company at the ensuing annual general meeting.

5)The figures of last quarter ended on 31.03.2025/31.03.2024, are balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2024/31.12.2023 respectively

6)The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place : Hyderabad  
Date : 27.05.2025



By Order of the Board  
For TGV SRAAC LIMITED

(K. KARUNAKAR RAO)  
EXECUTIVE DIRECTOR & CEO  
(DIN : 02031367)



# TGV SRAAC LIMITED

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)

Registered Office - Gondiparla, Kurnool - 518 004 (A.P)

CIN: L24110AP1981PLC003077, Web: www.tgvgroup.com

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

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	48,683	45,508	36,800	1,74,904	1,54,595
II	Other income	506	399	652	1,418	1,820
III	<b>Total Income (I+II)</b>	<b>49,189</b>	<b>45,907</b>	<b>37,452</b>	<b>1,76,322</b>	<b>1,56,415</b>
IV	<b>EXPENSES</b>					
	a) Cost of materials consumed	14,016	12,792	12,279	51,624	49,619
	b) Purchases of Stock-in-trade	-	-	-	-	3
	c) Changes in inventories of finished goods, work-in progress and stock in trade	267	(367)	138	419	(204)
	d) Employee benefits expense	1,886	1,800	1,665	7,334	6,923
	e) Finance Costs	866	621	736	2,554	2,369
	f) Depreciation and Amortisation expense	2,482	2,148	2,168	8,808	8,350
	g) Power and Fuel	17,159	18,107	14,581	62,777	59,478
	h) Other expenses	9,492	7,597	6,746	30,251	25,501
	<b>Total expenses (a to h)</b>	<b>46,168</b>	<b>42,698</b>	<b>38,313</b>	<b>1,63,767</b>	<b>1,52,039</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>3,021</b>	<b>3,209</b>	<b>(861)</b>	<b>12,555</b>	<b>4,376</b>
VI	Exceptional items-(Income)/Expenses	-	-	(1,866)	-	(3,990)
VII	<b>Profit before Tax (V-VI)</b>	<b>3,021</b>	<b>3,209</b>	<b>1,005</b>	<b>12,555</b>	<b>8,366</b>
VIII	Tax expense					
	- Current Tax for the year	322	710	133	2,428	1,759
	- Deferred Tax	524	113	147	891	508
	- Earlier years Income Tax	-	-	-	-	-
IX	Profit for the period from Continuing operations (VII-VIII)	<b>2,175</b>	<b>2,386</b>	<b>725</b>	<b>9,236</b>	<b>6,099</b>
X	Profit(Loss) from Discontinued operations	(7)	(7)	(11)	(32)	(36)
XI	Tax expense of Discontinued operations	(2)	(2)	(3)	(8)	(9)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(5)	(5)	(8)	(24)	(27)
XIII	<b>Profit for the period (IX+XII)</b>	<b>2,170</b>	<b>2,381</b>	<b>717</b>	<b>9,212</b>	<b>6,072</b>
XIV	a) Other Comprehensive Income	(432)	138	(75)	140	181
	b) Tax effect on Comprehensive Income	109	(35)	18	(35)	(46)
	c) Net Other Comprehensive Income	(323)	103	(57)	105	135
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>1,847</b>	<b>2,484</b>	<b>660</b>	<b>9,317</b>	<b>6,207</b>
XVI	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	10,709	10,709	10,709	10,709	10,709
XVII	Other Equity				1,07,112	98,866
XVIII	Earnings per Equity share(for continuing operations)					
	(a) Basic (Rs.)	2.03	2.23	0.68	8.62	5.70
	(b) Diluted (Rs.)	2.03	2.23	0.68	8.62	5.70
XIX	Earnings per Equity share(for Discontinuing operations)					
	(a) Basic (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.03)
	(b) Diluted (Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.03)
XX	Earnings per Equity share(for Continuing and Discontinuing operations)					
	(a) Basic (Rs.)	2.02	2.22	0.67	8.60	5.67
	(b) Diluted (Rs.)	2.02	2.22	0.67	8.60	5.67



**AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH,25**

(₹. in Lakhs)

PARTICULARS		AS AT	AS AT
		31-03-2025	31-03-2024
		AUDITED	AUDITED
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property,Plant and equipment	1,25,159	1,03,614
	Right-to-use assets on lease	1,756	1,220
	Capital work-in-progress	1,202	16,826
	Investment properties	6	6
	<b>Financial Assets</b>		
	Investments	3,520	3,316
	Other financial assets	4,856	4,147
	Other non-current assets	1,313	1,748
<b>2</b>	<b>Current Assets</b>		
	Inventories	14,134	12,566
	<b>Financial assets</b>		
	Trade receivables	25,056	18,803
	Cash and cash equivalents	3,317	1,106
	Bank balances other than Cash and cash equivalents	6,298	3,135
	Other Financial assets	9,113	10,353
	Other current assets	1,031	2,329
	<b>TOTAL ASSETS</b>	<b>1,96,761</b>	<b>1,79,169</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share capital	10,713	10,713
	Other equity	1,07,112	98,866
<b>2</b>	<b>Liabilities</b>		
	<b>Non-Current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings	6,587	7,948
	Lease liabilities	1,954	1,439
	Other Financial liabilities	9,609	8,278
	Deferred Tax Liabilities (Net)	9,137	8,210
	Deferred Government grants	-	-
	<b>Current Liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings	26,489	22,151
	Trade and other payables		
	total outstanding dues of micro enterprises and small enterprises	1,042	693
	total outstanding dues of creditors other than micro enterprises and small enterprises	8,718	4,064
	Lease liabilities	481	398
	Other financial liabilities	11,208	11,049
	Other current liabilities	3,498	5,110
	Provisions	196	139
	Current tax Liability(Net)	17	109
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,96,761</b>	<b>1,79,169</b>



**Cash flow statement for the Year ended 31st March, 2025**

(₹. in Lakhs)

Particulars	Year ended	Year ended
	31st March, 2025	31st March, 2024
<b>Cash flow from operating activities</b>		
Profit before tax from continuing operations	12,554.87	8,366.38
Profit/(loss) before tax from discontinued operations	(31.91)	(35.71)
<b>Profit before tax</b>	<b>12,522.95</b>	<b>8,330.68</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation and amortisation expenses	8,807.52	8,349.84
Interest income	(701.63)	(617.45)
Allowance for expected credit loss on trade receivables	111.53	-
Unrealized foreign exchange (gain)/loss	39.51	34.70
Dividend income on investments made	(7.44)	(9.86)
Interest expenses	1,754.36	2,292.66
Interest on lease liability	253.36	234.33
Interest expense due to amortisation of financial liability & deferred sales tax recognised, deferred power charges	360.99	233.90
Income due to deferred power charges, sales tax recognised & capital subsidy recognised	(332.17)	(178.80)
NSC investment written off	-	1.59
Profit on sale of asset	(143.87)	(269.69)
<b>Operating profit before working capital changes</b>	<b>22,665.11</b>	<b>18,401.89</b>
<b>Working capital adjustments:</b>		
(Decrease)/Increase in trade payables	5,003.42	(1,721.51)
(Decrease)/Increase in current financial liabilities	136.20	(1,087.56)
(Decrease)/Increase in other current liabilities	(1,611.61)	549.90
(Decrease)/Increase in non-current financial liabilities	1,330.97	(1,225.39)
(Decrease)/Increase in short term provisions	(7.74)	5.08
(Increase)/Decrease in trade receivables	(6,363.97)	3,860.94
(Increase)/Decrease in inventories	(1,568.38)	1,399.17
(Increase)/Decrease in other current financial assets	1,342.04	(992.16)
(Increase)/Decrease in other current assets	1,297.76	325.90
(Increase)/Decrease in non-current financial assets	(624.59)	(900.29)
(Increase)/Decrease in non-current assets	435.83	(291.27)
<b>Cash generated from operating activities</b>	<b>22,035.03</b>	<b>18,324.70</b>
Direct taxes paid (net)	(2,512.13)	(1,912.08)
<b>Net cash flow from operating activities (A)</b>	<b>19,522.89</b>	<b>16,412.63</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, Plant and Equipment, ROU assets including CWIP, Investment property	(14,184.37)	(24,629.09)
Proceeds from sale of Property, Plant and Equipment, investment property	(179.02)	271.60
Interest received	599.67	664.22
Dividend received	7.44	9.86
Deposits matured/(placed) during the year	(116.43)	204.02
Redemption/(Investment) of margin money deposit	(3,131.26)	1,213.47
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>(17,003.97)</b>	<b>(22,265.92)</b>
<b>Cash flows from financing activities</b>		
Repayment of preference shares	12.37	11.91
Interest paid	(1,754.36)	(2,292.66)
Dividend paid	(1,070.90)	(1,070.90)
(Repayment)/Proceeds of long term borrowings	(1,442.60)	861.43
(Repayment)/Proceeds from short term borrowings	4,361.21	7,842.41
Payment of lease liability	(413.13)	(402.74)
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>(307.42)</b>	<b>4,949.45</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>2,211.50</b>	<b>(903.84)</b>
Cash and cash equivalents at the beginning of the year	1,105.76	2,009.60
Cash and cash equivalents at the end of the year	<b>3,317.27</b>	<b>1,105.76</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	4.89	3.38
Cheques on hand	-	-
Balances with banks		
- in Current Account	2,397.80	382.06
Deposits with original maturity of less than three months	914.58	720.32
<b>Total cash and cash equivalents</b>	<b>3,317.27</b>	<b>1,105.76</b>



**Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI  
(LODR), Regulations, 2015 for the Quarter/Year ended 31.03.2025**

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Un-Audited	Audited	Audited	Audited
1	<b>Segment Revenue</b>					
	a) Chemicals	48,793	44,749	35,907	171376	1,51,843
	b) Oils & Fats	827	1,127	1,414	5581	4,899
	<b>TOTAL</b>	<b>49,620</b>	<b>45,876</b>	<b>37,321</b>	<b>1,76,957</b>	<b>1,56,742</b>
	Less: Inter segment revenue	937	368	521	2,053	2,147
	<b>Revenue from Operations</b>	<b>48,683</b>	<b>45,508</b>	<b>36,800</b>	<b>1,74,904</b>	<b>1,54,595</b>
2	<b>Segment Results</b>					
	Profit/(Loss) before tax and interest:					
	a) Chemicals	4,027	3,739	1,644	14,862	10,450
	b) Oils & Fats	(366)	(78)	(49)	(455)	(332)
	<b>TOTAL</b>	<b>3,661</b>	<b>3,661</b>	<b>1,595</b>	<b>14,407</b>	<b>10,118</b>
	Less: I) a) Interest Expenses	866	622	736	2,554	2,369
	b) Interest Income	(226)	(170)	(146)	(702)	(617)
	II) Other un-allocable					
	Expenditure net off Income	-	-	-	-	-
	<b>Total Profit before Tax from Continuing operations</b>	<b>3,021</b>	<b>3,209</b>	<b>1,005</b>	<b>12,555</b>	<b>8,366</b>
	Less: Loss from Power Plant (discontinuing operations)	(7)	(7)	(11)	(32)	(36)
	<b>Total Profit before Tax including loss from Continuing &amp; discontinuing operations</b>	<b>3,014</b>	<b>3,202</b>	<b>994</b>	<b>12,523</b>	<b>8,330</b>
3	<b>Segment Assets</b>					
	a) Chemicals	1,83,099	1,81,819	1,65,307	1,83,099	165307
	b) Oils & Fats	2,014	2,116	2,586	2,014	2586
	c) Other-un allocable Assets	10,818	10,222	10,446	10,818	10446
	d) Power Plant (Discontinuing operations)	830	829	830	830	830
	<b>TOTAL</b>	<b>1,96,761</b>	<b>1,94,986</b>	<b>1,79,169</b>	<b>1,96,761</b>	<b>1,79,169</b>
4	<b>Segment Liabilities</b>					
	a) Chemicals	73,744	73,882	64,983	73,744	64983
	b) Oils & Fats	538	176	12	538	12
	c) Other –un allocable Liabilities	4,654	4,949	4,594	4,654	4594
	d) Power Plant (Discontinuing operations)	-	-	-	-	-
	<b>TOTAL</b>	<b>78,936</b>	<b>79,007</b>	<b>69,589</b>	<b>78,936</b>	<b>69,589</b>

**NOTE:**

- The above Audited financial results for the 4th Quarter and Year ended 31st March, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 27th May, 2025.
- The statutory auditors have audited the above financial results for the 4th Quarter and Year ended 31st March, 2025.
- The Board of Directors have recommended final dividend of Rs.1/- per share of Rs.10/- each (10% of paid up Equity share capital) for financial year ended 31st, March, 2025 subject to approval of members of the company at the ensuing annual general meeting.
- The figures of last quarter ended on 31.03.2025/31.03.2024, are balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the 3rd quarter ended on 31.12.2024/31.12.2023 respectively
- The figures for the corresponding previous quarters have been restated/ regrouped and reclassified, wherever necessary to confirm with the current quarter presentation.

Place: Hyderabad  
Date : 27.05.2025



By Order of the Board  
For TGV SRAAC LIMITED

*(Handwritten Signature)*

(K. KARUNAKAR RAO)

EXECUTIVE DIRECTOR & CEO

(DIN : 02031367)