TGV SRAAC LIMITED

(formerly Sree Rayalaseema Alkalies and Allied Chemicals Ltd.)
Registered Office - Gondiparla, Kurnool - 518 004 (A.P)
CIN: L20119AP1981PLC003077, Web: www.tgvgroup.com

UN-AUDITED FINANCIAL RESULTS FOR THE CURRENT QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from operations	59,047	54,308	49,994	1,13,355	99,088	1,95,024
II	Other income	610	350	324	960	800	1,655
III	**Total Income (I+II)**	**59,657**	**54,658**	**50,318**	**1,14,315**	**99,888**	**1,96,679**
IV	**EXPENSES**						
	a) Cost of materials consumed	22,318	19,033	15,693	41,351	30,066	62,243
	b) Purchases of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in progress and stock in trade	(202)	(367)	(495)	(569)	(587)	(6)
	d) Employee benefits expense	2,211	2,399	1,816	4,610	3,808	8,154
	e) Finance Costs	397	553	618	950	1,308	2,358
	f) Depreciation and Amortisation expense	3,617	3,563	4,013	7,180	8,018	16,410
	g) Power and Fuel	11,729	12,993	11,288	24,722	23,593	48,464
	h) Other expenses	11,903	10,267	12,396	22,170	23,458	41,208
	Total expenses (a to h)	**51,973**	**48,441**	**45,329**	**1,00,414**	**89,664**	**1,78,831**
V	**Profit before exceptional items and tax (III-IV)**	**7,684**	**6,217**	**4,989**	**13,901**	**10,224**	**17,848**
VI	Exceptional items-(Income)/Expenses	-	-	-	-	-	-
VII	**Profit before Tax (V-VI)**	**7,684**	**6,217**	**4,989**	**13,901**	**10,224**	**17,848**
VIII	Tax expense						
	- Current Tax for the year	2,231	1,802	1,259	4,033	2,878	5,180
	- Deferred Tax	(124)	(131)	21	(255)	(242)	(537)
IX	Profit for the period from Continuing operations (VII-VIII)	**5,577**	**4,546**	**3,709**	**10,123**	**7,588**	**13,205**
X	Profit(Loss) from Discontinued operations	(6)	(6)	(6)	(12)	(11)	(22)
XI	Tax expense of Discontinued operations	(1)	(2)	(2)	(3)	(3)	(6)
XII	Profit/(Loss) from Discontinued operations after Tax (X-XI)	(5)	(4)	(4)	(9)	(8)	(16)
XIII	**Profit for the period (IX+XII)**	**5,572**	**4,542**	**3,705**	**10,114**	**7,580**	**13,189**
XIV	a) Other Comprehensive Income	172	251	(168)	423	113	(282)
	b) Tax effect on Comprenensive Income	(43)	(63)	43	(106)	(28)	71
	c) Net Other Comprehensive Income	129	188	(125)	317	85	(211)
XV	**Total Comprehensive Income for the period (XIII+XIV)**	**5,701**	**4,730**	**3,580**	**10,431**	**7,665**	**12,978**
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						**1,19,019**
XVIII	Earnings per Equity share(for continuing operations)						
	(a) Basic (Rs.)	**5.20**	**4.25**	**3.47**	**9.45**	**7.09**	**12.33**
	(b) Diluted (Rs.)	**5.20**	**4.25**	**3.47**	**9.45**	**7.09**	**12.33**
XIX	Earnings per Equity share(for Discontinuing operations)						
	(a) Basic (Rs.)	**(0.01)**	**(0.01)**	**(0.01)**	**(0.02)**	**(0.02)**	**(0.02)**
	(b) Diluted (Rs.)	**(0.01)**	**(0.01)**	**(0.01)**	**(0.02)**	**(0.02)**	**(0.02)**
XX	Earnings per Equity share(for Continuing and Discontinuing operations)						
	(a) Basic (Rs.)	**5.19**	**4.24**	**3.46**	**9.43**	**7.07**	**12.31**
	(b) Diluted (Rs.)	**5.19**	**4.24**	**3.46**	**9.43**	**7.07**	**12.31**

TGV SRAAC LIMITED ★ KURNOOL ★

UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER,26

(₹. in Lakhs)

	PARTICULARS	AS AT 30-09-2026 UN-AUDITED	AS AT 31-03-2026 AUDITED
A	**ASSETS**		
1	**Non-Current Assets**		
	Property,Plant and equipment	1,20,907	1,20,899
	Right-to-use assets on lease	2,087	2,231
	Capital work-in-progress	38,585	22,037
	Investment properties	6	6
	Financial Assets		
	Investments	3,975	3,537
	Other financial assets	5,262	5,300
	Other non-current assets	6,057	1,373
2	**Current Assets**		
	Inventories	14,802	14,919
	Financial assets		
	Trade receivables	38,994	29,150
	Cash and cash equivalents	3,457	1,313
	Bank balances other than Cash and cash equivalents	10,105	5,495
	Other Financial assets	5,266	5,446
	Other current assets	2,651	639
3	Assets classified as held-for-sale	4	41
	TOTAL ASSETS	**2,52,159**	**2,12,386**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share capital	10,713	10,713
	Other equity	1,29,450	1,19,019
2	**Liabilities**		
	Non-Current liabilites		
	Financial liabilities		
	Borrowings	31,522	12,953
	Lease liabilities	2,273	2,434
	Other Financial liabilities	8,827	6,626
	Deferred Tax Liabilities (Net)	8,380	8,529
	Current Liabilities		
	Financial liabilities		
	Borrowings	21,898	19,664
	Trade and other payables		
	total outstanding dues of micro enterprises and small enterprises	2,407	1,266
	total outstanding dues of creditors other than micro enterprises and small enterprises	16,660	14,345
	Lease liabilities	574	562
	Other financial liabilites	15,673	11,867
	Other current liabilites	2,167	3,243
	Provisions	160	730
	Current tax Liability(Net)	1,455	435
	TOTAL EQUITY AND LIABILITIES	**2,52,159**	**2,12,386**

TGV SRAAC LIMITED KURNOOL

Cash flow statement for the Half Year ended 30th September,26

(₹. in Lakhs)

Particulars	Half year ended 30th September, 2026	Year ended 31st March, 2026
Cash flow from operating activities		
Profit before tax from continuing operations	13,901.59	17,848.49
Profit/(loss) before tax from discontinued operations	(11.61)	(21.87)
Profit before tax	**13,889.98**	**17,826.62**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	7,179.83	16,409.94
Interest income	(547.75)	(940.58)
Allowance for expected credit loss on trade receivables	-	64.75
Unrealized foreign exchange (gain)/loss	223.12	728.58
Dividend income on investments made	-	(7.48)
Interest expenses	765.69	1,679.27
Interset on lease liability	131.76	297.22
Interest expense due to amortisation of financial liability & deferred sales tax recognised, deferred power charges	52.47	381.27
Income due to deferred power charges, sales tax recognised & capital subsidy recognised	(99.87)	(418.02)
Profit on sale of asset	(103.64)	123.62
Operating profit before working capital changes	**21,491.60**	**36,145.21**
Working capital adjustments:		
(Decrease)/Increase in trade payables	3,455.15	5,851.79
(Decrease)/Increase in current financial liabilities	3,859.18	826.19
(Decrease)/Increase in other current liabilities	(1,076.72)	(254.93)
(Decrease)/Increase in non-current financial liabilities	2,200.83	(2,983.77)
(Decrease)/Increase in short term provisions	(585.68)	235.77
(Increase)/Decrease in trade receivables	(9,841.02)	(4,151.91)
(Increase)/Decrease in inventories	116.93	(784.49)
(Increase)/Decrease in other current financial assets	586.36	3,651.75
(Increase)/Decrease in other current assets	(2,012.46)	392.63
(Increase)/Decrease in non-current financial assets	(164.45)	(312.74)
(Increase)/Decrease in non-current assets	(4,684.25)	(60.18)
Cash generated from operating activities	**13,345.46**	**38,555.31**
Direct taxes paid (net)	(3,010.24)	(4,756.83)
Net cash flow from operating activities (A)	**10,335.22**	**33,798.48**
Cash flows from investing activities		
Purchase of Property, Plant and Equipment, ROU assets including CWIP, Investment property	(23,591.95)	(33,016.50)
Proceeds from sale of Property, Plant and Equipment, investment property	141.12	153.45
Interest received	140.53	956.03
Dividend received	-	7.48
Deposits matured/(placed) during the year	70.21	(705.41)
Redemption/(Investment) of margin money deposit	(4,477.37)	1,376.44
Net cash flow from/ (used in) investing activities (B)	**(27,717.45)**	**(31,228.51)**
Cash flows from financing activities		
Repayment of preference shares	(0.24)	(118.12)
Interest paid	(765.69)	(1,679.27)
Dividend paid	-	(1,070.90)
(Repayment)/Proceeds of long term borrowings	18,337.96	5,756.62
(Repayment)/Proceeds from short term borrowings	2,234.34	(6,963.97)
Payment of lease liability	(280.08)	(498.51)
Net cash flow from/ (used in) in financing activities (C)	**19,526.28**	**(4,574.17)**
Net increase/(decrease) in cash and cash equivalents (A + B + C)	2,144.05	(2,004.20)
Cash and cash equivalents at the beginning of the year	1,313.07	3,317.27
Cash and cash equivalents at the end of the year	**3,457.12**	**1,313.07**
Components of cash and cash equivalents		
Cash on hand	10.40	5.29
Balances with banks		
- in Current Account	2,285.26	374.57
Deposits with original maturity of less than three months	1,161.46	933.21
Total cash and cash equivalents	**3,457.12**	**1,313.07**

TGV SRAAC LIMITED KURNOOL

Reporting of segment wise Revenue, Results and Capital Employed under Regulation 33 of SEBI (LODR), Regulations, 2015 for the Current Quarter/Half Year ended 30.09.2026

(₹. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Segment Revenue**						
	a) Chemicals	57,372	53,661	49,221	1,11,033	97,989	1,92,814
	b) Oils & Fats	2,025	937	1,180	2,962	1,978	4,038
	TOTAL	**59,397**	**54,598**	**50,401**	**1,13,995**	**99,967**	**1,96,852**
	Less: Inter segment revenue	350	290	407	640	879	1,828
	Revenue from Operations	**59,047**	**54,308**	**49,994**	**1,13,355**	**99,088**	**1,95,024**
2	**Segment Results**						
	Profit/(Loss) before tax and interest:						
	a) Chemicals	7,864	6,649	5,597	14,513	11,525	20,132
	b) Oils & Fats	(135)	(74)	(184)	(209)	(372)	(867)
	TOTAL	**7,729**	**6,575**	**5,413**	**14,304**	**11,153**	**19,265**
	Less: I) a)Interest Expenses	397	553	618	950	1,308	2,358
	b)Interest Income	(353)	(195)	(194)	(548)	(379)	(941)
	II) Other un-allocable						
	Expenditure net off Income	-	-	-			-
	Total Profit before Tax from Continuing operations	**7,685**	**6,217**	**4,989**	**13,902**	**10,224**	**17,848**
	Less: Loss from Power Plant (discontinuing operations)	(6)	(6)	(6)	(12)	(11)	(22)
	Total Profit before Tax including loss from Continuing & discontinuing operations	**7,679**	**6,211**	**4,983**	**13,890**	**10,213**	**17,826**
3	**Segment Assets**						
	a) Chemicals	2,37,650	2,14,696	1,92,174	2,37,650	1,92,174	2,00,231
	b) Oils & Fats	4,174	2,944	2,284	4,174	2,284	2,814
	c) Other-un allocable Assets	9,507	10,610	8,363	9,507	8,363	8,513
	d) Power Plant (Discontinuing operations)	828	828	826	828	826	828
	TOTAL	**2,52,159**	**2,29,078**	**2,03,647**	**2,52,159**	**2,03,647**	**2,12,386**
4	**Segment Liabilities**						
	a) Chemicals	1,04,564	89,119	72,877	1,04,564	72,877	77,421
	b) Oils & Fats	1,783	1,033	442	1,783	442	1,229
	c) Other –un allocable Liabilities	5,649	4,464	4,837	5,649	4,837	4,004
	d) Power Plant (Discontinuing operations)	-	-	-			-
	TOTAL	**1,11,996**	**94,616**	**78,156**	**1,11,996**	**78,156**	**82,654**

NOTE:

1) The above Un-Audited financial results for the Current Quarter/Half Year ended 30th September, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at the meetings held on 11th November, 2026.
2) The statutory auditors have carried out Limited Review of the above financial results for the Current Quarter/Half Year ended 30th September,2026.
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

TGV SRAAC LIMITED ★ KURNOOL ★

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

Place : Kurnool
Date : 11th November, 2026