HEMANG RESOURCES LIMITED
CIN - L65922TN1993PLC101885

Regd. Office : Flat No.69, 2nd Floor, Bhaiya Complex, Purasaiwakkam High Road, Chennai-600 007
Email- cs@bhatiacoalindia.com, Website- http//bhatiacoalindia.com/biil/index.html

Standalone Unaudited Financial Results for the Second Quarter / Period ended 30th September,2025

Rs in lakhs (Except SL No. XVIII)

S.No.	Particulars	QUARTER ENDED			PERIOD ENDED		YEAR ENDED
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I.	Revenue from Operations	-	123.76	96.46	123.76	127.33	880.18
II.	Other Income	1.72	77.25	0.57	78.97	0.66	96.41
III.	**Total Revenue (I+II)**	**1.72**	**201.01**	**97.03**	**202.73**	**128.00**	**976.59**
IV.	Expenses:						
	(a) Purchases of Stock in Trade	-	0.68	95.58	0.68	126.59	126.17
	(b) Decrease / (Increase) in Inventories of Stock in Trade	-	113.57	-	113.57	(0.68)	421.06
	(c) Employee Benefits Expenses	7.84	9.89	8.99	17.73	17.91	37.79
	(d) Finance Cost	0.01	-	0.00	0.01	0.00	0.01
	(e) Depreciation and Amortization	0.24	0.13	0.13	0.37	0.46	0.73
	(f) Net Gain /Loss on Foreign Exchange Translation	-	-	-	-	-	-
	(g) Other Expenses	15.45	23.12	24.06	38.57	35.55	304.82
	Total Expenses	**23.54**	**147.38**	**128.77**	**170.91**	**179.84**	**890.58**
V.	**Profit before exceptional and extraordinary items and tax(III-IV)**	**(21.82)**	**53.64**	**(31.73)**	**31.82**	**(51.85)**	**86.02**
VI.	Exceptional items					-	
VII.	**Profit before extraordinary items and tax (V -VI)**	**(21.82)**	**53.64**	**(31.73)**	**31.82**	**(51.85)**	**86.02**
VIII.	*Extraordinary items*						
IX.	**Profit before tax (VII-VIII)**	**(21.82)**	**53.64**	**(31.73)**	**31.82**	**(51.85)**	**86.02**
X.	**Tax expense:**						
	(1) Current tax	-	-	-		-	3.12
	(2) Deferred tax	-	-	-		-	28.89
	(3) Short Provision W/off -Income Tax	-	-	-		-	-
XI.	**Profit (Loss) for the period from continuing operations (IX - X)**	**(21.82)**	**53.64**	**(31.73)**	**31.82**	**(51.85)**	**54.01**
XII.	Profit/(Loss) from discontinuing operations					-	
XIII.	Tax expense of discontinuing operations					-	
XIV.	**Profit/(Loss) from discontinuing operations after tax(XII-XIII)**						
XV.	**Profit/(loss) for the period (XI+XIV)**	**(21.82)**	**53.64**	**(31.73)**	**31.82**	**(51.85)**	**54.01**
XVI.	**Other Comprehensive Income**					-	
	A- (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B- (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XVII.	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and other Comprehensive Income for the period)	**(21.82)**	**53.64**	**(31.73)**	**31.82**	**(51.85)**	**54.01**
	Paid up Equity Share Capital of Rs.10/- each	**1,320.00**	**1,320.00**	**1,320.00**	**1,320.00**	**1,320.00**	**1,320.00**
XVIII.	**Earnings per Equity Share: (F.V.` 10/-)**						
	(1) Basic	(0.17)	0.41	(0.24)	0.24	(0.39)	0.41
	(2) Diluted	(0.17)	0.41	(0.24)	0.24	(0.39)	0.41

Notes:

1 The above results, duly reviewed by the Audit Committee, have been approved by the Board of Directors in its meeting held on 14th November,2025. The statutory auditors have carried out limited review audit of the result for the quarter / period ended on September 30th, 2025.

2 The company has not received any complaint from investor during the quarter ended 30th September, 2025. There is no complaint pending at the end of 30th September, 2025

3 The Company has operations under two divisions i.e, Coal Trading & Infrastructure/Trading in land.

4 Previous period/year figures have been rounded off/regrouped/recasted wherever necessary to make it comparable with current period/Year.

For & Behalf of the Board of
Hemang Resources Limited

Komal Jitendra Thakker
Whole Time Director
DIN: 07062825

Place : Chennai
Date : 11-Nov-25

HEMANG RESOURCES LIMITED

Un-Audited Statement of Assets and Liabilities as at 30th September,2025

(Rs. In Lakhs)

Particulars	Note No.	As at 30th September 2025	As at 31st March 2025
		Unaudited	Audited
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	1.29	1.66
(b) Capital work-in-progress			
(c) Investment Property	2	8.98	8.98
(d) Goodwill			
(e) Other Intangible assets			
(f) Intangible assets under evelopment			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments	3	0.20	17.71
(ii) Trade receivables			
(iii) Loans	4	-	-
(iv) Others (to be specified)			
(i) Deferred tax assets (net)	5	272.43	272.43
(j) Other non-current assets	6	387.93	387.93
(2) Current assets			
(a) Inventories	7	1,633.70	1,747.95
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	8	2,696.38	2,566.69
(iii) Cash and cash equivalents	9	98.75	56.44
(iv) Bank balances other than (iii) above			
(v) Loans	10	-	-
(vi) Others (to be specified)			
(c) Current Tax Assets (Net)			
(d) Other current assets	11	486.88	497.24
Total Assets		**5,586.56**	**5,557.04**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	12	1,320.00	1,320.00
(b) Other Equity	13	1,308.27	1,276.45
(1) LIABILITIES			
Non Current liabilities			
a) Financial Liabilities	14	800.00	800.00
(i) Borrowings	15	70.84	70.84
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	100.50	100.50
(ii) Trade payables	17		
a) Outstanding dues of Micro and Small Enterprises			
b) Outstanding dues of Creditors other than Micro and Small Enterprises		1,962.97	1,963.69
(iii) Other financial liabilities			
(b) Other current liabilities	18	16.62	17.11
(c) Provisions	19	7.37	8.46
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		**5,586.56**	**5,557.04**

For & Behalf of the Board of
Hemang Resources Limited

Komal Jitendra Thakker
Whole Time Director
DIN: 07062825

Place : Chennai
Date : 11-Nov-25

HEMANG RESOURCES LIMITED

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30.09.2025

Rs.in Lakhs

S.No.	Particulars	Note No.	For the Quarter Ended 30.09.2025	For the Year Ended 31.03.2025
I.	Revenue from Operations	20	123.76	880.18
II.	Other Income	21	78.97	96.41
III.	**Total Revenue (I+II)**		**202.73**	**976.59**
IV.	Expenses:			
	(a) Purchases of Stock in Trade	22	0.68	126.17
	(b) Decrease / (Increase) in Inventories of			
	(i) Stock in Trade	23	113.57	421.06
	(c) Employee Benefits Expenses	24	17.73	37.79
	(d) Finance Cost	25	0.01	0.00
	(e) Depreciation and Amortization	26	0.37	0.73
	(f) Net Loss on Foreign Exchange Translation	27	-	-
	(g) Other Expenses	28	38.57	304.82
	Total Expenses		**170.91**	**890.57**
V.	**Profit before exceptional and extraordinary items and tax(III-IV)**		**31.82**	**86.03**
VI.	Exceptional items		-	-
VII.	**Profit before extraordinary items and tax (V -VI)**		**31.82**	**86.03**
VIII.	*Extraordinary items*		-	-
IX.	**Profit before tax (VII-VIII)**		**31.82**	**86.03**
X.	**Tax expense:**			
	(1) Current tax		-	3.12
	(2) Deferred tax		-	28.89
	(3) Short Provision W/off -Income Tax		-	-
XI.	**Profit (Loss) for the period from continuing operations (IX - X)**		**31.82**	**54.02**
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	**Profit/(Loss) from discontinuing operations after tax(XII-XIII)**		**-**	**-**
XV.	**Profit/(loss) for the period (XI+XIV)**		**31.82**	**54.02**
XVI.	**Other Comprehensive Income**			
	A- (i) Items that will not be reclassified to profit or loss			
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
	B- (i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
XVII.	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and other Comprehensive Income for the period)		**31.82**	**54.02**
XVIII.	**Earnings per Equity Share: (F.V. ` 10/-)**			
	(1) Basic	29	0.24	0.41
	(2) Diluted	29	0.24	0.41

Significant Accounting Policies 1

Other Notes on Financial Statements 2

For & Behalf of the Board of
Hemang Resources Limited

Komal Jitendra Thakker
Whole Time Director
DIN: 07062825

Place : Chennai
Date : 11-Nov-25

HEMANG RESOURCES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2025

(Rs. In Lakhs)

Particulars	Period ended 30.09.2025		Year ended 31.03.2024	
	Amount	Amount	Amount	Amount
Cash Flow From Operating Activities				
Net Profit before Tax	**31.82**		**86.03**	
Adjustments for :				
Dividend Received				
Depreciation	0.37		0.73	
Financial Income	0.61		0.62	
Excess Provision W/off Income Tax	-		-	
Loss/ (Profit) on Foreign Exchange Fluctuation	-		-	
Loss/ (Profit) on Sales of Investment	17.51		22.09	
Financial Expense	-		-	
Cash Operating Profit before working capital changes	**50.31**		**109.46**	
Increase / (Decrease) in Trade Payables	(0.72)		(1.78)	
Increase / (Decrease) in Short Term Provisions	(1.08)		(2.34)	
Increase / (Decrease) in Other Current Liabilities	(0.49)		(1.37)	
Increase / (Decrease) in Other Non - Current Liabilities	-		-	
(Increase) / Decrease in Inventories	114.24		421.06	
(Increase) / Decrease in Trade Receivables	(129.69)		(692.25)	
(Increase) / Decrease in Long Term Loans & Advances	-		-	
(Increase) / Decrease in Other Non Current Assets (Excl. Misc. Expenses)	(0.00)		236.37	
(Increase) / Decrease in Short term Loans & Advances	-		-	
(Increase) / Decrease in Other Current Assets	10.36		(2.74)	
Less: Income Tax Paid	-		-3.12	
Net Cash From Operating Activities (A)	**42.92**	**42.92**	**63.29**	**63.29**
Cash Flow From Investing Activities				
Dividend Income				
Interest Income	(0.61)		(0.62)	
Purchase of Fixed Assets	-		-	
Sales/ (Purchase) of Investments	-		-	
Increase in Fixed Deposits and other Deposits with Bank	(70.00)		-	
Net Cash Used In Investing Activities (B)	**(70.61)**	**(70.61)**	**(0.62)**	**(0.62)**
Cash Flow From Financing Activities				
Increase/(Decrease) in Borrowings	-		(15.00)	
Dividend Paid on Preference Shares				
Dividend Paid on Equity Shares				
Dividend Distribution Tax Paid				
Fluctuation on Financial Expenses (Net)				
Financial Expense	-		-	
Net Cash Used In Financing Activities (C)	-	-	**(15.00)**	**(15.00)**
Net Increase In Cash and Cash Equivalents (A + B + C)		**(27.69)**		**47.67**
ADD :Cash and cash equivalents - Opening - 1st April		**53.66**		**6.01**
Cash and cash equivalents - Closing - 31st March		**25.95**		**53.66**

Footnote to Cash Flow Statement:

1. Components of Cash and Cash Equivalents are produced as under.

Particulars	Period ended 30.09.2025	2024-25
Cash & Cash Equivalents		
Balances with Banks		
Current Account	25.97	53.66
Cash on hand	0.00	0.00
Total of Cash & Cash Equivalent	**25.97**	**53.66**

2. Reconciliation of Cash and Cash Equivalents with Cash and Bank Balances as per the Balance Sheet Balances

Particulars	Period ended 30.09.2025	2024-25
Cash and cash equivalents as above	**25.97**	**53.66**
Add : Other Cash and Bank Balances		
Earmarked Balances - Equity Dividend Account	0.00	0.00
Fixed Deposit account maturity more than 3 month & less than 12 months	70.00	0.00
Fixed Deposit account having maturity More than 12 Months	2.78	2.78
Cash and Bank Balances classified as Current (Refer Note 9-As per INDAS)	**98.75**	**56.44**

For & Behalf of the Board of
Hemang Resources Limited

Komal Jitendra Thakker
Whole Time Director
DIN: 07062825

Place : Chennai
Date : 11-Nov-25