HEMANG RESOURCES LIMITED

CIN: L65922TN1993PLC101885

To, **August 14th, 2026**

BSE Limited.
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai- 400001.
Fax No. 022- 2272 2037

REF: Hemang Resources Limited (ISIN- INE930A01010)

BSE Scrip Code : 531178

Sub: Submission of unaudited Financial Results under Regulation 33 of SEBI (LODR) Regulations, 2015 for the Quarter ended June 30th, 2026

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith:

1. Approval of Unaudited Standalone Financial Results of the Company for the Quarter ended June 30th, 2026.

2. Limited Review Report for the Quarter ended 30th June, 2026.

The Board Meeting commenced at 03:35 P.M. and concluded at 04:00 P.M.

Kindly take the same on record.

Thanking You

Yours Faithfully,

For, Hemang Resources Limited

Risha Rahul Jain
Digitally signed by Risha Rahul Jain
Date: 2026.08.14 16:28:47 +05'30'

Risha Rahul Jain
Company Secretary & Compliance Officer

Independent Auditor's Review Report on the Un-Audited Standalone Quarterly Financial Results of M/s. Hemang Resources Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors of M/s. Hemang Resources Limited

Introduction

We have reviewed the accompanying Standalone quarterly financial results of M/s Hemang Resources Limited ("the Company") for the quarter ended June, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('the Listing Regulations).

This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of the Review

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

CA INDIA

A. JOHN MORIS & CO.,

CHARTERED ACCOUNTANTS

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

For A John Moris & Co
Chartered Accountants
FRN No. 007220S

S Murali Kannan

S Murali Kannan
Partner
M. No: 211698
UDIN: 26211698GLEGDV6221
Date: 14th August 2026
Place: Chennai

No. 5, Lakshmipuram 1st Street, Deivasigamani Road (Near Music Academy), Royapettah, Chennai - 600 014.
Tell : +91-44-2811 6003-4 / 2811 1712, 76670 34935, E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com

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HEMANG RESOURCES LIMITED

Un-Audited Statement of Assets and Liabilities as at 30th June,2026

(Rs. In Lakhs)

Particulars	Note No.	As at 30th June 2026	As at 31st March 2026
		Unaudited	Audited
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	0.94	1.20
(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	0.20
(ii) Trade receivables			
(iii) Loans	4	-	-
(iv) Others (to be specified)			
(i) Deferred tax assets (net)	5	283.94	283.94
(j) Other non-current assets	6	379.71	379.71
(2) Current assets			
(a) Inventories	7	993.97	993.97
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	8	2,558.67	2,558.67
(iii) Cash and cash equivalents	9	66.38	92.28
(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	402.71	398.44
Total Assets		**4,695.49**	**4,717.37**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	12	1,320.00	1,320.00
(b) Other Equity	13	1,040.30	1,057.53
(1) LIABILITIES			
Non Current liabilities			
a) Financial Liabilities	14	-	-
(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		1,962.72	1,962.51
(iii) Other financial liabilities			
(b) Other current liabilities	18	15.80	20.61
(c) Provisions	19	185.33	185.39
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		**4,695.49**	**4,717.37**

For & Behalf of the Board of
Hemang Resources Limited

HEMANG RESOURCES LIMITED

Komal Jitendra Thakker
Whole Time Director
DIN: 07062825

Place : Chennai
Date : 14-Aug-26

HEMANG RESOURCES LIMITED

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30.06.2026

Rs.in Lakhs

S.No.	Particulars	Note No.	For the Quarter Ended 30.06.2026	For the Year Ended 31.03.2026
I.	Revenue from Operations	20	-	808.08
II.	Other Income	21	1.05	79.55
III.	**Total Revenue (I+II)**		**1.05**	**887.63**
IV.	Expenses:			
	(a) Purchases of Stock in Trade	22	0.68	91.25
	(b) Decrease / (Increase) in Inventories of			
	(i) Stock in Trade	23	(0.68)	753.98
	(c) Employee Benefits Expenses	24	9.27	39.48
	(d) Finance Cost	25	-	0.02
	(e) Depreciation and Amortization	26	0.25	0.46
	(f) Net Loss on Foreign Exchange Translation	27	-	-
	(g) Other Expenses	28	8.76	56.62
	Total Expenses		**18.28**	**941.81**
V.	**Profit before exceptional and extraordinary items and tax(III-IV)**		**(17.23)**	**(54.18)**
VI.	Exceptional items		-	-
VII.	**Profit before extraordinary items and tax (V -VI)**		**(17.23)**	**(54.18)**
VIII.	*Extraordinary items*		-	-
IX.	**Profit before tax (VII-VIII)**		**(17.23)**	**(54.18)**
X.	**Tax expense:**			
	(1) Current tax		-	0.24
	(2) Deferred tax		-	(11.50)
	(3) Short Provision W/off -Income Tax		-	-
XI.	**Profit (Loss) for the period from continuing operations (IX - X)**		**(17.23)**	**(42.92)**
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)**		**(17.23)**	**(42.92)**
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)		**(17.23)**	**(42.92)**
XVIII.	**Earnings per Equity Share: (F.V. ` 10/-)**			
	(1) Basic	29	(0.13)	(0.33)
	(2) Diluted	29	(0.13)	(0.33)

Significant Accounting Policies 1

Other Notes on Financial Statements 2

For & Behalf of the Board of
Hemang Resources Limited

HEMANG RESOURCES LIMITED

Komal Jitendra Thakker
Whole Time Director
DIN: 07062825

Place : Chennai
Date : 14-Aug-26

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 First Quarter / Period ended 30th June,2026

Rs in lakhs (Except SL No. XVIII)

S.No.	Particulars	QUARTER ENDED 30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	YEAR ENDED 31.03.2026 (Audited)
I.	Revenue from Operations	-	684.32	123.76	808.08
II.	Other Income	1.05	(0.68)	77.25	79.55
III.	**Total Revenue (I+II)**	**1.05**	**683.64**	**201.01**	**887.63**
IV.	Expenses:				
	(a) Purchases of Stock in Trade	0.68	90.57	0.68	91.25
	(b) Decrease / (Increase) in Inventories of Stock in Trade	(0.68)	640.41	113.57	753.98
	(c) Employee Benefits Expenses	9.27	11.07	9.89	39.48
	(d) Finance Cost	-	0.01	-	0.02
	(e) Depreciation and Amortization	0.25	0.11	0.13	0.46
	(f) Net Gain /Loss on Foreign Exchange Translation	-	-	-	-
	(g) Other Expenses	8.76	9.02	23.12	56.62
	Total Expenses	**18.28**	**751.20**	**147.38**	**941.81**
V.	**Profit before exceptional and extraordinary items and tax(III-IV)**	**(17.23)**	**(67.56)**	**53.64**	**(54.18)**
VI.	Exceptional items				
VII.	**Profit before extraordinary items and tax (V -VI)**	**(17.23)**	**(67.56)**	**53.64**	**(54.18)**
VIII.	*Extraordinary items*				
IX.	**Profit before tax (VII-VIII)**	**(17.23)**	**(67.56)**	**53.64**	**(54.18)**
X.	**Tax expense:**				
	(1) Current tax	-	0.24	-	0.24
	(2) Deferred tax	-	(11.50)	-	(11.50)
	(3) Short Provision W/off -Income Tax	-	-	-	-
XI.	**Profit (Loss) for the period from continuing operations (IX - X)**	**(17.23)**	**(56.30)**	**53.64**	**(42.92)**
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)**	**(17.23)**	**(56.30)**	**53.64**	**(42.92)**
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)	**(17.23)**	**(56.30)**	**53.64**	**(42.92)**
	Paid up Equity Share Capital of Rs.10/- each	**1,320.00**	**1,320.00**	**1,320.00**	**1,320.00**
XVIII.	**Earnings per Equity Share: (F.V. ` 10/-)**				
	(1) Basic	(0.13)	(0.43)	0.41	(0.33)
	(2) Diluted	(0.13)	(0.43)	0.41	(0.33)

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 August,2026. The statutory auditors have carried out limited review audit of the result for the quarter / period ended on June 30th, 2026.
2. The company has not received any complaint from investor during the quarter ended 30th June, 2026. There is no complaint pending at the end of 30th June, 2026
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

For & Behalf of the Board of
Hemang Resources Limited

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Whole Time Director
DIN: 07062825

Place : Chennai
Date : 14-Aug-26

HEMANG RESOURCES LIMITED

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Reporting of Segment-Wise Revenue, Results and Capital Employed along with quarterly results for first quarter / period ended 30.06.2026

(Rs. in Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended	
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	31.03.2025
		Unaudited	Audited	Audited	Audited	Audited
1	**Segment Revenue**					
	(a) Coal trading Segment	-	598.22	123.76	721.98	127.33
	(b) Infrastructure Segment	-	86.10	-	86.10	752.85
	Total	-	**684.32**	**123.76**	**808.08**	**880.18**
	Less: Inter Segment Revenue					
	Net Sales from Operations	-	**684.32**	**123.76**	**808.08**	**880.18**
2	**Segment Result**					
	Profit / (Loss) before Tax & interest					
	(a) Coal trading Segment	(18.28)	(66.88)	53.55	-132.11	(296.72)
	(b) Infrastructure Segment			-	76.75	382.12
	Total	**(18.28)**	**(66.88)**	**53.55**	**(55.37)**	**85.40**
	Less:					
	-Interest Expenses Net (Expenses / Income)	(1.05)	0.68	(0.08)	(1.19)	(0.62)
	-Unallocable Expenses/ (Incomes)					
	Total Profit/(Loss) Before Tax	**(17.23)**	**(67.56)**	**53.64**	**(54.18)**	**86.02**
3	**Capital Employed**					
	(Segment Assets - Seg Liabilities)					
	(a) Coal trading Segment	2,209.10	2,226.33	2,489.53	2,226.33	2,435.89
	(b) Infrastructure Segment	151.20	151.20	160.55	151.20	160.55
	Total	**2,360.30**	**2,377.53**	**2,650.08**	**2,377.53**	**2,596.44**

For & Behalf of the Board of

HEMANG RESOURCES LIMITED

Komal Jitendra Thakker
Whole Time Director
DIN: 07062825

Place : Chennai
Date : 14-Aug-26

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Extract of Statement of Unaudited Financial Result (Standalone) for the Quarter Ended 30th June,2026

			(Rs. In Lakhs except EPS)
Particulars	**Quarter Ended 30.06.2026 (Unaudited)**	**Year Ended 31.03.2026 (Audited)**	**Quarter Ended 30.06.2025 (Unaudited)**
Total Income from operations (net)	-	808.08	123.76
Net Profit/ (Loss) from ordinary activities after tax	(17.23)	(54.18)	53.64
Net Profit/ (Loss) from ordinary activities after tax (after extraordinary items)	(17.23)	(42.92)	53.64
Equity Share Capital	1,320	1,320	1,320
Reserve as on 31.03.26 (excluding Revaluation Reserve as shown in the Balance Sheet)		-	-
Earning Per Share (befoe extraordinary items) (of 10/- each) Basic & Diluted	(0.13)	(0.33)	0.41
Earning Per Share (after extraordinary items) (of 10/- each) Basic & Diluted	(0.13)	(0.33)	0.41

Note: The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited Financial Results are available on the Stock Exchange website. www.bseindia.com and on company's website www.bhatiacoalindia.com/BIIL/Unaudited.htm

For & Behalf of the Board of
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