

# HEMANG RESOURCES LIMITED

CIN: L65922TN1993PLC101885

February 14, 2025

To,  
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 and nine months ended December 31, 2024

Dear Sir/Madam,

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

1. The Unaudited Standalone Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2024.
2. Limited Review Report for the quarter and nine months ended 31<sup>st</sup> December, 2024.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For Hemang Resources Limited

  
For Hemang Resources Limited

Maya Vishwakarma  
Company Secretary & Compliance Officer  
(Membership No - 62556)

Encl.: as above



## HEMANG RESOURCES LIMITED

Un-Audited Statement of Assets and Liabilities as at 31st December, 2024

(Rs. In Lakhs)

Particulars	Note No.	As at 31st December 2024	As at 31st March 2024
		Unaudited	Audited
<b>(1) ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	1	1.79	2.39
(b) Capital work-in-progress			
(c) Investment Property	2	8.98	8.98
(d) Goodwill			
(e) Other Intangible assets			
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments	3	39.80	39.80
(ii) Trade receivables			
(iii) Loans	4	-	-
(iv) Others (to be specified)			
(i) Deferred tax assets (net)	5	301.32	301.32
(j) Other non-current assets	6	624.31	624.31
<b>(2) Current assets</b>			
(a) Inventories	7	2,169.01	2,169.01
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	8	1,814.45	1,874.43
(iii) Cash and cash equivalents	9	21.85	8.80
(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	498.99	494.51
<b>Total Assets</b>		<b>5,480.49</b>	<b>5,523.53</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	12	1,320.00	1,320.00
(b) Other Equity	13	1,199.36	1,222.43
<b>(1) LIABILITIES</b>			
<b>Non Current liabilities</b>			
a) Financial Liabilities	14	800.00	800.00
(i) Borrowings	15	70.84	85.84
<b>(2) Current liabilities</b>			
(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		1,963.42	1,965.47
(iii) Other financial liabilities			
(b) Other current liabilities	18	17.07	18.48
(c) Provisions	19	9.30	10.80
(d) Current Tax Liabilities (Net)			
<b>Total Equity and Liabilities</b>		<b>5,480.49</b>	<b>5,523.53</b>

For & Behalf of the Board of  
Hemang Resources Limited


Kamal Jitendra Thakker  
Whole Time Director  
DIN: 07952825

Place : Chennai

Date : 14-Feb-25



**HEMANG RESOURCES LIMITED**  
**UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 31.12.2024**

Rs. in Lakhs

S.No.	Particulars	Note No.	For the Quarter Ended 31.12.2024	For the Year Ended 31.03.2024
I.	Revenue from Operations	20	127.33	3,712.25
II.	Other Income	21	48.97	1,217.95
III.	<b>Total Revenue (I+II)</b>		<b>176.31</b>	<b>4,930.21</b>
IV.	Expenses:			
	(a) Purchases of Stock in Trade	22	126.59	5,182.68
	(b) Decrease / (Increase) in inventories of (i) Stock in Trade	23	(0.68)	(410.81)
	(c) Employee Benefits Expenses	24	26.75	42.01
	(d) Finance Cost	25	0.00	1.28
	(e) Depreciation and Amortization	26	0.60	0.84
	(f) Net Loss on Foreign Exchange Translation	27	-	-
	(g) Other Expenses	28	46.12	439.89
	<b>Total Expenses</b>		<b>199.38</b>	<b>5,255.89</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>(23.07)</b>	<b>(325.68)</b>
VI.	Exceptional items		-	-
VII.	<b>Profit before extraordinary items and tax (V-VI)</b>		<b>(23.07)</b>	<b>(325.68)</b>
VIII.	Extraordinary items		-	-
IX.	<b>Profit before tax (VII-VIII)</b>		<b>(23.07)</b>	<b>(325.68)</b>
X.	Tax expense:			
	(1) Current tax		-	2.05
	(2) Deferred tax		-	(219.11)
	(3) Short Provision W/off -Income Tax		-	-
XI.	<b>Profit (Loss) for the period from continuing operations (IX - X)</b>		<b>(23.07)</b>	<b>(108.62)</b>
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	<b>Profit/(Loss) from discontinuing operations after tax (XII-XIII)</b>		<b>-</b>	<b>-</b>
XV.	<b>Profit/(loss) for the period (XI+XIV)</b>		<b>(23.07)</b>	<b>(108.62)</b>
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.	<b>Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>		<b>(23.07)</b>	<b>(108.62)</b>
XVIII.	<b>Earnings per Equity Share: (F.V. ₹ 10/-)</b>			
	(1) Basic	29	(0.17)	(0.82)
	(2) Diluted	29	(0.17)	(0.82)

Significant Accounting Policies

Other Notes on Financial Statements

Place : Chennai

Date : 14-Feb-25

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For & Behalf of the Board of  
Hemang Resources Limited  
  
Komal Jitendra Bhaskar  
Whole Time Director  
DIN: 07062825



**HEMANG RESOURCES LIMITED**  
CIN - L65922TN1993PLC101885

Regd. Office : A2, 99, Harrington Court, Harrington Road, Chetpet, Chennai-600 031

Email- [cs@bhatiacoalindia.com](mailto:cs@bhatiacoalindia.com), Website- <http://bhatiacoalindia.com/bill/index.html>

**Standalone Unaudited Financial Results for the Third Quarter / Period ended 31st December, 2024**

		QUARTER ENDED			PERIOD ENDED		YEAR ENDED
S.No.	Particulars	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I.	Revenue from Operations	0.00	96.46	38.08	127.33	3,021.46	3,712.25
II.	Other Income	48.31	0.57	0.23	48.97	193.42	1,217.95
III.	<b>Total Revenue (I+II)</b>	<b>48.31</b>	<b>97.03</b>	<b>38.31</b>	<b>176.31</b>	<b>3214.88</b>	<b>4930.21</b>
IV.	Expenses:						
	(a) Purchases of Stock in Trade	0.00	95.58	-	126.59	3561.33	5,182.68
	(b) Decrease / (Increase) in Inventories of Stock in Trade	0.00	-	119.42	(0.68)	866.07	(410.81)
	(c) Employee Benefits Expenses	8.84	8.99	8.52	26.75	26.05	42.01
	(d) Finance Cost	0.00	0.00	0.00	0.00	1.28	1.28
	(e) Depreciation and Amortization	0.14	0.13	0.21	0.60	0.63	0.84
	(f) Net Gain /Loss on Foreign Exchange Translation	-	-	0.12	-	2.27	-
	(g) Other Expenses	10.57	24.06	14.92	46.12	101.30	439.89
	<b>Total Expenses</b>	<b>19.54</b>	<b>128.76</b>	<b>143.19</b>	<b>199.38</b>	<b>4,558.94</b>	<b>5,255.89</b>
V.	<b>Profit before exceptional and extraordinary items and tax(III-IV)</b>	<b>28.77</b>	<b>(31.73)</b>	<b>(104.88)</b>	<b>(23.07)</b>	<b>(1,344.06)</b>	<b>(325.68)</b>
VI.	Exceptional items						
VII.	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>28.77</b>	<b>(31.73)</b>	<b>(104.88)</b>	<b>(23.07)</b>	<b>(1,344.06)</b>	<b>(325.68)</b>
VIII.	Extraordinary Items						
IX.	<b>Profit before tax (VII-VIII)</b>	<b>28.77</b>	<b>(31.73)</b>	<b>(104.88)</b>	<b>(23.07)</b>	<b>(1,344.06)</b>	<b>(325.68)</b>
X.	Tax expense:						2.05
	(1) Current tax	-	-	-	-	-	(219.11)
	(2) Deferred tax	-	-	-	-	-	-
	(3) Short Provision W/off -Income Tax	-	-	-	-	-	-
XI.	<b>Profit (Loss) for the period from continuing operations (IX - X)</b>	<b>28.77</b>	<b>(31.73)</b>	<b>(104.88)</b>	<b>(23.07)</b>	<b>(1,344.06)</b>	<b>(108.62)</b>
XII.	Profit/(Loss) from discontinuing operations						
XIII.	Tax expense of discontinuing operations						
XIV.	<b>Profit/(Loss) from discontinuing operations after tax(XII-XIII)</b>						
XV.	<b>Profit/(loss) for the period (XI+XIV)</b>	<b>28.77</b>	<b>(31.73)</b>	<b>(104.88)</b>	<b>(23.07)</b>	<b>(1,344.06)</b>	<b>(108.62)</b>
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.	<b>Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>28.77</b>	<b>(31.73)</b>	<b>(104.88)</b>	<b>(23.07)</b>	<b>(1,344.06)</b>	<b>(108.62)</b>
	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.	<b>Earnings per Equity Share: (F.V. 10/-)</b>						
	(1) Basic	0.22	(0.24)	(0.79)	(0.17)	(10.18)	(0.82)
	(2) Diluted	0.22	(0.24)	(0.79)	(0.17)	(10.18)	(0.82)

**Notes:**

- The above results, duly reviewed by the Audit Committee, have been approved by the Board of Directors in its meeting held on 14th February, 2025. The statutory auditors have carried out limited review audit of the result for the quarter / period ended on December 31st, 2024.
- The company has not received any complaint from investor during the quarter ended 31st December, 2024 There is no complaint pending at the end of 31st December, 2024
- The Company has operations under two divisions i.e, Coal Trading & Infrastructure/Trading in land.
- Previous period/year figures have been rounded off/regrouped/recasted wherever necessary to make it comparable with current period/Year.

Place : Chennai  
Date : 14-Feb-25

For & Behalf of the Board of  
Hemang Resources Limited  
  
Komal Jitender Thakker  
Whole Time Director  
DIN: 07062825



**HEMANG RESOURCES LIMITED**

CIN - L65922TN1993PLC101885

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Reporting of Segment-Wise Revenue, Results and Capital Employed along with quarterly results for third quarter / period ended 31.12.2024

(Rs. in Lakhs)

S.No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Segment Revenue</b>						
	(a) Coal trading Segment	0.00	96.46	38.08	127.33	3,021.46	3,056.75
	(b) Infrastructure Segment	-	-	-	-	-	655.50
	<b>Total</b>	<b>0.00</b>	<b>96.46</b>	<b>38.08</b>	<b>127.33</b>	<b>3,021.46</b>	<b>3,712.25</b>
	Less: Inter Segment Revenue						
	<b>Net Sales from Operations</b>	<b>0.00</b>	<b>96.46</b>	<b>38.08</b>	<b>127.33</b>	<b>3,021.46</b>	<b>3,712.25</b>
2	<b>Segment Result</b>						
	<b>Profit / (Loss) before Tax &amp; interest</b>						
	(a) Coal trading Segment	28.69	(31.96)	(105.11)	(23.46)	(1,345.64)	(683.56)
	(b) Infrastructure Segment	-	-	-	-	-	346.34
	<b>Total</b>	<b>28.69</b>	<b>(31.96)</b>	<b>(105.11)</b>	<b>(23.46)</b>	<b>(1,345.64)</b>	<b>(337.22)</b>
	<b>Less:</b>						
	-Interest Expenses Net (Expenses / Income)	(0.08)	(0.23)	(0.24)	(0.39)	(1.58)	(11.54)
	-Unallocable Expenses/ (Incomes)						
	<b>Total Profit/(Loss) Before Tax</b>	<b>28.77</b>	<b>(31.73)</b>	<b>(104.88)</b>	<b>(23.07)</b>	<b>(1,344.06)</b>	<b>(325.68)</b>
3	<b>Capital Employed</b>						
	(Segment Assets - Seg Liabilities)						
	(a) Coal trading Segment	1,988.07	1,959.30	466.56	1,678.92	466.56	2,011.15
	(b) Infrastructure Segment	531.28	531.28	840.44	840.44	840.44	531.28
	<b>Total</b>	<b>2,519.36</b>	<b>2,490.58</b>	<b>1,307.00</b>	<b>2,519.36</b>	<b>1,307.00</b>	<b>2,542.43</b>

For & Behalf of the Board of  
Hemang Resources Limited

  
 Kunal Jitendra Thakker  
 Whole Time Director  
 DIN: 07062825

Place : Chennai  
Date : 14-Feb-25



## HEMANG RESOURCES LIMITED

CIN - L65922TN1993PLC101885

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Website- <http://bhatiacoalindia.com/biil/index.htm>

### Extract of Statement of Unaudited Financials Result (Standalone) for the Quarter and Period Ended 31st December, 2024

	(Rs. In Lakhs except EPS)		
Particulars	Quarter Ended 31.12.2024 (Unaudited)	Period Ended 31.12.2024 (Unaudited)	Quarter Ended 31.12.2023 (Unaudited)
Total Income from operations (net)	0.00	127.33	38.08
Net Profit/ (Loss) from ordinary activities after tax	28.77	(23.07)	(104.88)
Net Profit/ (Loss) from ordinary activities after tax (after extraordinary items)	28.77	(23.07)	(104.88)
Equity Share Capital	1,320	1,320	1,320
Reserve as on 31.03.24 (excluding Revaluation Reserve as shown in the Balance Sheet)	-	-	-
Earning Per Share (before extraordinary items) (of 10/- each)			
Basic & Diluted	0.22	(0.17)	(0.79)
Earning Per Share (after extraordinary items) (of 10/- each)			
Basic & Diluted	0.22	(0.17)	(0.79)

**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](http://www.bseindia.com) and on company's website [www.bhatiacoalindia.com/BiIL/Unaudited.htm](http://www.bhatiacoalindia.com/BiIL/Unaudited.htm)

Place: Chennai

Date : 14-Feb-25

For & Behalf of the Board of  
Hemang Resources Limited

  
Komal Nitendra Thakker  
Whole Time Director  
DIN: 07062825