



Surana Group

BHAGYANAGAR INDIA LIMITED

ISO-9001-2008 Certified Company

Registered Office :

Plot No. 9/13/1 & P-9/14, I.D.A. Nacharam,

Hyderabad -500 076. Telangana, India.

Tel. : +91 40 27152861, 27151278

Fax : +91 40 27172140, 27818868

Email : bil@surana.com

Website : www.bhagyanagarindia.com

CIN No. : L27201TG1985PLC012449

BIL/SECT/66/2025-26

Date: 25th October, 2025

The Secretary,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051.

Scrip Code: BHAGYANGR

The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Code: 512296

Dear Sir/Madam,

Sub: Outcome of the Board Meeting – Reg.,

Ref: Our Letter No. BIL/SECT/65/2025-26 Dated 22nd October, 2025

With reference to the above cited subject, please be informed that the Board of Directors of the Company at their Meeting held today, i.e. the 25th October, 2025, *inter-alia*, has approved and taken on record the Un-audited (Standalone and Consolidated) Financial Results of the Company for the second quarter and half year ended on 30th September 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 10:45 A.M. and concluded at 3.30 P.M. Please find enclosed herewith the Un-audited (Standalone and Consolidated) Financial Results for the the second quarter and half year ended on 30th September 2025, along with the Limited Review Report of the Auditors thereon.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For **BHAGYANAGAR INDIA LIMITED**

DEVENDRA SURANA
MANAGING DIRECTOR
DIN:00077296





Luharuka & Associates

Chartered Accountants

5-4-187/3&4, 2nd Floor, Soham Mansion, M. G. Road, Ranigunj, Secunderabad - 500 003.

E-mail: luharukaca@gmail.com

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF BHAGYANAGAR INDIA LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To

Board of Directors of

BHAGYANAGAR INDIA LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **BHAGYANAGAR INDIA LIMITED** ('the Company'), for the Quarter And Half Year ended September 30, 2025 ('the Statement'). The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ('The Regulation') and has been initialled by us for identification purpose.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on October 25th, 2025. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' ('IND AS 34') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting Principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial Information consists of making enquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less than an audit conducted in accordance with the standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or it contains any material misstatement.



For Luharuka & Associates

Chartered Accountants

Firm Registration Number: 018825

(Arun Luharuka)

(Partner) M.No. 021869

Place: Secunderabad

Dated: 25TH OCTOBER 2025

UDIN No. 25021869BM0EAC4051

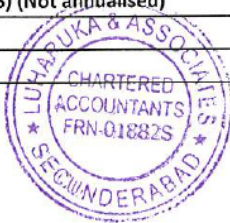
BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)

Regd. & Corp Office: Plot No. P-9/13/1 & P-9/14 IDA, Nacharam, Hyderabad, Hyderabad, Telangana, India, 500076
website: www.surana.com e-mail: surana@surana.com Telephone: 040 27845119 Fax: 040 44665750

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED Sep 30, 2025

(Rs in Lakhs)

SL No.	Particulars	Standalone					
		Quarter Ended			Half year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1	Income:						
(a)	Revenue from operations	245.23	185.09	273.12	430.32	414.31	527.73
(b)	Other Income	79.16	312.61	59.25	391.77	118.08	391.01
	Total Income	324.39	497.70	332.37	822.09	532.39	918.74
2	Expenses:						
(a)	Consumption of Raw Material	-	-	-	-	-	-
(b)	Changes in inventories or Finished Goods, stock in trade and WIP	-	-	-	-	-	-
(c)	Employee benefits expense	39.79	52.46	43.08	92.24	74.83	119.48
(e)	Finance Cost	10.46	11.28	2.54	21.75	9.11	19.70
(f)	Depreciation expense	58.26	58.26	57.91	116.52	115.81	233.58
(g)	Other expenses	43.92	269.97	162.00	313.90	250.75	335.42
	Total expenses	152.43	391.97	265.52	544.39	450.51	708.18
	Profit Before Exceptional Items and Tax (1-2)	171.96	105.73	66.85	277.70	81.88	210.57
3	Exceptional Items (Net)	-	-	-	-	-	-
5	Profit Before Tax (3-4)	171.96	105.73	66.85	277.70	81.88	210.57
6	Tax expenses						
(a)	Current tax	50.19	23.28	26.57	73.48	39.59	68.00
(b)	Deferred tax	(0.82)	(0.85)	-	(1.67)	-	(3.34)
(e)	Total Tax Expense	49.37	22.43	26.57	71.81	39.59	64.66
7	Profit/ (Loss) for the period (5-6)	122.58	83.30	40.28	205.89	42.29	145.90
	Other Comprehensive Income :						
	- Items that will not be reclassified in profit or loss	-	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive income for the period, net of tax	-	-	-	-	-	-
	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	122.58	83.30	40.28	205.89	42.29	145.90
	Profit for the year attributable to						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Other Comprehensive Income attributable to						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to						
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive income for the Period	122.58	83.30	40.28	205.89	42.29	145.90
	Paid up Equity Share Capital (Face Value of the Share Rs.2/- each)	639.90	639.90	639.90	639.90	639.90	639.90
	Other Equity	-	-	-	-	-	16915.84
	Earnings Per Share(EPS) (Not annualised)						
	- Basic	0.38	0.26	0.13	0.64	0.13	0.46
	- Diluted	0.38	0.26	0.13	0.64	0.13	0.46



For BHAGYANAGAR INDIA LIMITED
Mourand
CHAIRMAN

Notes:

1. The unaudited standalone financial results for the quarter ended 30th September, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 25th October, 2025. The Statutory Auditors of the Company have carried out the Limited Review of the financial results.
2. The financial results have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Figures of previous period have been regrouped/reclassified wherever necessary to make them comparable with the figures of the current period.
4. The above results are available on our company's website i.e., www.bhagyanagarindia.com

For Bhagyanagar India Limited

Date: 25.10.2025

Place: Secunderabad



Devendra Surana
Managing Director

BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)
Statement of Assets and Liabilities (Standalone)

(Rupees in Lakhs)

Particulars	As at 30.09.2025 (Un Audited)	As at 31.03.2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	2,133.73	2,271.35
(b) Capital Work-in-Progress	-	-
(b) Financial Assets	-	-
- Investments	3,647.00	3,646.00
- Loans	12,345.84	10,931.42
(c) Deferred tax assets (net)	50.03	48.37
	18,176.60	16,897.14
Current assets		
- Trade receivables	296.35	88.73
- Cash and cash equivalents	3.28	2.04
- Balance other than Cash and cash equivalents	123.52	271.37
- Investments	8.06	10.20
- Loans	19.17	284.18
(c) Current Tax Assets (net)	143.56	196.81
(d) Other current assets	11.97	5.33
	605.92	858.66
TOTAL ASSETS	18,782.52	17,755.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	639.90	639.90
(b) Other Equity	17,121.72	16,915.84
	17,761.62	17,555.74
Total Equity	17,761.62	17,555.74
LIABILITIES		
Current liabilities		
(a) Financial liabilities		
- Borrowings	523.40	76.92
- Trade Payables		
Total Outstanding dues of Micro and Small Enterprises	-	-
Total Outstanding dues of Creditors other than Micro and Small Enterprises	168.53	6.46
- Other Current financial liabilities	12.35	12.35
(b) Other current liabilities	316.57	96.72
(c) Provisions	0.05	7.62
	1,020.89	200.06
Total liabilities	1,020.89	200.06
TOTAL EQUITY AND LIABILITIES	18,782.52	17,755.80



For **BHAGYANAGAR INDIA LIMITED**

M. S. S. S.
CHAIRMAN

BHAGYANAGAR INDIA LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE period ENDED 30th Sep 2025
(CIN:- L27201TG1985PLC012449)

Particulars	For the period Ended 30TH Sep 2025	For the period Ended 30TH Sep 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit (Loss) before Tax and Exceptional Items	277.69	81.88
Adjustments for Non-Operating Activities:		
Depreciation	114.72	114.01
Amortisation of lease rent	1.80	1.80
Sundry balance writtern off	0.09	0.10
Profit on Sale of Investments	(142.53)	-
Interest paid	21.75	9.11
(Profit)/loss on sale of fixed assets	(108.89)	-
Interest received	(1.71)	(5.34)
	(114.78)	119.69
Operating Profit before Working Capital Changes	162.91	201.57
Increase/ (Decrease) in other current liabilities	219.85	17.57
Increase/ (Decrease) in provisions	(7.57)	(5.83)
Increase/ (Decrease) in other financial liabilities	-	(2.73)
Increase/ (Decrease) in trade payables	162.07	98.95
(Increase)/ Decrease in other financial assets	-	5.07
(Increase)/ Decrease in other current assets	(6.73)	(4.14)
(Increase)/ Decrease in trade receiabies	(207.62)	(205.02)
	-	(96.14)
Cash Generation From Operations	322.91	105.43
Direct Taxes (Net)	(20.23)	(142.41)
Net Cash from Operating Activities (A)	302.68	247.84
CASH FLOW FROM INVESTING ACTIVITIES		
Loans given	(1,149.41)	(53.67)
Interest received	1.71	5.34
Purchase of fixed assets	-	(16.84)
Purchase of investment	(1.00)	-
Sale of fixed assets	130.00	-
Sale of investment	144.67	-
Net Cash from / (Used in) Investing Activities (B)	(874.03)	(65.17)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	(21.75)	(9.11)
Proceeds/(Repayment) from borrowings	-	-
(Repayment) of borrowings from bank	446.48	(120.85)
(Increase)/Decrease in restricted deposits	147.85	(149.00)
Net Cash (used in) /from Financing Activities (C)	572.59	(278.97)
Net Increase/(decrease) in cash & cash equivalents (A+B+C)	1.24	(96.30)
Opening cash and cash equivalent at the beginning of the year	2.04	107.36
Closing cash and cash equivalent at the end of the year	3.28	11.06
Net Increase/(decrease) in cash & cash equivalents	1.24	(96.30)

Notes :

1. Components of cash and cash equivalents

As at 30TH Sep 2025

As at 30TH Sep 2024

Cash in hand	1.27	0.09
Balances with banks	2.01	10.97
Investment in Liquid Funds	-	-
	3.28	11.06

2. Accompanied notes to accounts forms an integral part of the Standalone financial statements.



For **BHAGYANAGAR INDIA LIMITED**
M. Sreena
CHAIRMAN



Lufaruka & Associates
Chartered Accountants

LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF BHAGYANAGAR INDIA LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To
**Board of Directors of
BHAGYANAGAR INDIA LIMITED**

1. We have reviewed the accompanying Unaudited statement of Consolidated Financial Results of BHAGYANAGAR INDIA LIMITED ("the Parent") and its two subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended 30th September, 2025 together with notes thereon (herein after referred to as 'the statement'), being submitted by the Parent pursuant to the requirement of Regulation of 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation") and has been initialled by us for identification purpose.
2. This statement is the responsibility of the Parent's management and has been approved by the Board of Directors of the Parent in their meeting held on October 25, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' ("IND AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting Principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other reviewing 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.



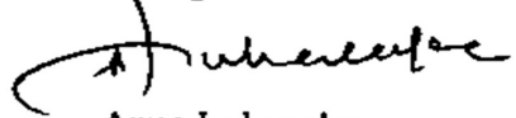
We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of two subsidiary company, namely,
 - (i) "Bhagyanagar Copper Private Limited" and
 - (ii) "Tieramet Limited"
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 , read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or it contains any material misstatement.

For Luharuka & Associates

Chartered Accountants

Firm Reg No:- 01882S



Arun Luharuka

(Partner) Membership No.021869

Place: Secunderabad

Dated: 25TH October 2025

ICAI UDIN: 25021869BMOEAB5161



BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)

Regd. & Corp Office: Plot No. P-9/13/1 & P-9/14 IDA, Nacharam, Hyderabad, Hyderabad, Telangana, India, 500076
website: www.surana.com e-mail: surana@surana.com Telephone: 040 27845119 Fax: 040 44665750
STATEMENT OF CONSOLIDATED UN AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEP 30TH,2025

SL No.	Particulars	Consolidated					
		Quarter Ended			Half year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un Audited			Un Audited		Audited
1	Income:						
(a)	Revenue from operations	58,037.08	48,560.29	40,801.90	1,06,597.36	77,722.56	1,62,560.51
(b)	Other Income	64.78	297.61	255.09	362.40	308.48	565.41
	Total Income	58,101.86	48,857.90	41,056.99	1,06,959.76	78,031.04	1,63,125.92
2	Expenses:						
(a)	Consumption of Raw Material	53,303.25	40,929.55	31,477.59	94,232.81	69,301.19	1,50,813.35
(b)	Changes in inventories of Finished Goods,stock in trade and WIP	-	3,363.37	6,588.46	3,363.37	3,263.49	(99.87)
(c)	Employee benefits expense	363.19	360.45	346.86	723.63	695.46	1,491.01
(e)	Finance Cost	887.14	730.15	405.39	1,617.29	736.07	1,693.88
(f)	Depreciation expense	183.64	176.75	169.04	360.39	329.98	706.30
(g)	Other expenses	1,849.81	2,287.75	1,582.40	4,137.56	2,979.27	6,653.59
	Total expenses	56,587.02	47,848.02	40,569.74	1,04,435.04	77,305.46	1,61,258.26
3	Profit Before Exceptional Items and Tax (1-4)	1,514.84	1,009.88	487.25	2,524.72	725.58	1,867.66
4	Exceptional Items (Net)	-	-	-	-	-	-
5	Profit Before Tax (3-4)	1,514.84	1,009.88	487.25	2,524.72	725.58	1,867.66
6	Tax expenses						
(a)	Current tax	385.91	249.32	99.10	635.23	165.50	451.25
	Deferred tax	1.69	3.39	15.22	5.08	14.63	14.61
	Total Tax Expense	387.60	252.71	114.32	640.31	180.13	465.86
7	Profit/ (Loss) for the period (5-6)	1,127.23	757.17	372.93	1,884.40	545.45	1,401.81
	Other Comprehensive Income :						
	- Items that will not be reclassified in profit or loss	-	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive income for the period, net of tax	-	-	-	-	-	-
	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1,127.23	757.17	372.93	1,884.40	545.45	1,401.81
	Profit for the year attributable to						
	Owners of the Company	1,127.23	757.17	372.93	1,884.40	545.45	1,401.81
	Non Controlling Interest	-	-	-	-	-	-
	Total Other Comprehensive Income attributable to	-	-	-	-	-	-
	Owners of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to	-	-	-	-	-	-
	Owners of the Company	1,127.23	757.17	372.93	1,884.40	545.45	1,401.81
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive income for the Period	1,127.23	757.17	372.93	1,884.40	545.45	1,401.81
	Paid up Equity Share Capital (Face Value of the Share Rs.2/- each)	639.90	639.90	639.90	639.90	639.90	639.90
	Other Equity	-	-	-	-	-	20,098.59
	Earnings Per Share(EPS) (Not annualised)						
	- Basic	3.52	2.38	1.17	5.89	1.70	4.38
	- Diluted	3.52	2.38	1.17	5.89	1.70	4.38



For **BHAGYANAGAR INDIA LIMITED**
M. Surana
CHAIRMAN

Notes:

1. The unaudited consolidated financial results for the quarter ended 30th September, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 25th October, 2025. The Statutory Auditors of the Company have carried out the Limited Review of the financial results.
2. The financial results have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Figures of previous period have been regrouped/reclassified wherever necessary to make them comparable with the figures of the current period.
4. The financials of M/s. Tieramet Limited, incorporated on 29th August 2025 as a wholly owned subsidiary of the Company, have been consolidated from the date of incorporation for the quarter and half year ended 30th September 2025. The Company is yet to commence its operations.
5. The Composite Scheme of Arrangement between Bhagyanagar Copper Private Limited (BCPL or Transferor Company) and Bhagyanagar India Limited (BIL or Transferee Company or Demerged Company) and Tieramet Limited (TIERAMET or Resulting Company) and their Respective Shareholders and Creditors Under Sections 230 to 232 read with Section 66 of The Companies Act 2013 and other applicable Provisions of the Companies Act 2013, as approved by the Audit Committee and the Board of Directors at their respective meetings held on 20 September 2025, together with the requisite documents and information, has been duly filed with the Stock Exchanges during the quarter under review. Further, it has no material impact on the consolidated financial statement for the quarter and half year ended 30th September 2025.
6. The above results are available on our company's website i.e., www.bhagyanagarindia.com

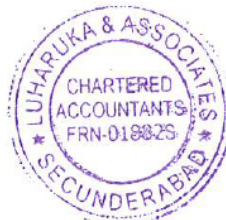
For Bhagyanagar India Limited

Devendra Surana

**Devendra Surana
Managing Director**

Date: 25.10.2025

Place: Secunderabad



BHAGYANAGAR INDIA LIMITED
(CIN:- L27201TG1985PLC012449)
Statement of Assets and Liabilities (consolidated)

(Rupees in Lakhs)

Particulars	As at 30.09.2025 (Un Audited)	As at 31.03.2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	7,669.39	8,043.20
(b) Capital Work-in-Progress	-	-
(b) Financial Assets		
- Investments	2.00	2.00
(c) Deferred tax assets (net)	197.00	179.46
	7,868.38	8,224.66
Current assets		
- Inventories	33,104.05	15,732.77
- Trade receivables	17,933.09	14,591.92
- Cash and cash equivalents	178.64	495.98
- Balance other than Cash and cash equivalents	191.01	334.65
- Investments	8.06	10.20
- Loans	19.17	284.18
(c) Current Tax Assets (net)	-	163.30
(d) Other current assets	9,732.81	12,226.92
	61,166.84	43,839.92
TOTAL ASSETS	69,035.23	52,064.58
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	639.90	639.90
(b) Other Equity	21,983.00	20,098.59
	22,622.90	20,738.49
Total Equity	22,622.90	20,738.49
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
- Borrowings	9,246.98	7,937.27
- Deferred tax Liability (net)	89.04	83.96
- Other Non Current financial liabilities	773.44	1,343.36
	10,109.45	9,364.60
Current liabilities		
(a) Financial liabilities		
- Borrowings	27,626.14	19,575.59
- Trade Payables		
Total Outstanding dues of Micro and Small Enterprises	-	17.61
Total Outstanding dues of Creditors other than Micro and Small Enterprises	7,122.44	1,636.61
- Other Current financial liabilities	12.35	12.35
(b) Other current liabilities	1,330.08	482.02
(c) Provisions	77.59	237.31
(d) Current Tax Liability (net)	134.27	-
	36,302.87	21,961.49
Total liabilities	46,412.33	31,326.09
TOTAL EQUITY AND LIABILITIES	69,035.23	52,064.58



For BHAGYANAGAR INDIA LIMITED
Chairman
CHAIRMAN

BHAGYANAGAR INDIA LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE period ENDED 30th Sep 2025
(CIN:- L27201TG1985PLC012449)

Particulars	For the period Ended 30th Sep 2025	For the period Ended 30th Sep 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit (Loss) before Tax and Exceptional Items	2,524.72	725.56
Adjustments for Non-Operating Activities:		
Depreciation	358.59	328.18
Amortisation of lease rent	1.80	1.80
Sundry balance writtern off	5.63	(14.63)
Profit on Sale of Investments	(142.53)	-
Interest paid	1,617.29	736.07
(Profit)/loss on sale of fixed assets	(108.89)	(205.56)
Interest received	(2.29)	(5.34)
Operating Profit before Working Capital Changes	4,254.31	1,566.09
Increase/ (Decrease) in other current liabilities	848.05	98.47
Increase/ (Decrease) in provisions	(159.72)	(50.49)
Increase/ (Decrease) in other financial liabilities	(569.92)	(2.73)
Increase/ (Decrease) in trade payables	5,462.59	116.46
(Increase)/ Decrease in other current assets	2,476.57	(2,863.92)
(Increase)/ Decrease in trade receiabies	(3,341.17)	(1,027.43)
(Increase)/ Decrease in inventory	(17,371.28)	(10,287.41)
Cash Generation From Operations	(8,400.56)	(12,470.00)
Direct Taxes (Net)	(337.66)	(4.84)
Net Cash from Operating Activities (A)	(8,738.22)	(12,465.16)
CASH FLOW FROM INVESTING ACTIVITIES		
Loans given	265.00	-
Interest received	2.29	5.34
Purchase of fixed assets	(297.42)	(809.17)
Sale of fixed assets	419.73	267.11
Sale of investment	144.67	-
Net Cash from / (Used in) Investing Activities (B)	534.28	(536.72)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	(1,617.29)	(736.07)
Proceeds/(Repayment) from borrowings	1,117.04	-
(Repayment) of borrowings from bank	8,243.21	13,807.34
(Increase)/Decrease in restricted deposits	143.64	(122.39)
Net Cash (used in) /from Financing Activities (C)	-	-
Net Increase/(decrease) in cash & cash equivalents (A+B+C)	(317.34)	(53.01)
Opening cash and cash equivalent at the beginning of the year	495.98	301.53
Closing cash and cash equivalent at the end of the year	178.64	248.52
Net Increase/(decrease) in cash & cash equivalents	(317.34)	(53.01)

Notes :

1. Components of cash and cash equivalents

	As at 30TH Sep 2025	As at 30TH Sep 2024
Cash in hand	8.68	2.22
Balances with banks	169.96	246.30
Investment in Liquid Funds	-	-
	178.64	248.52

2. Accompanied notes to accounts forms an integral part of the Standalone financial statements.



For **BHAGYANAGAR INDIA LIMITED**

CHAIRMAN