

General information about company	
Scrip code*	532946
NSE Symbol*	BANG
MSEI Symbol*	NOTLISTED
ISIN*	INE863I01016
Name of company	BANG OVERSEAS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Textile
Start date and time of board meeting	14-11-2025 17:00
End date and time of board meeting	14-11-2025 17:23
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	14-02-2023
Indicate Company website link for updated RPT policy of the Company	https://www.banggroup.com/investor-relations
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	Not Applicable

Financial Results – Ind-AS									
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)						
Date of start of reporting period		01-07-2025	01-04-2025						
Date of end of reporting period		30-09-2025	30-09-2025						
Whether results are audited or unaudited		Unaudited	Unaudited						
Nature of report standalone or consolidated		Standalone	Standalone						
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.								
1	Income								
	Revenue from operations	5759.43	10540.36						
	Other income	39.21	78.4						
	Total income	5798.64	10618.76						
2	Expenses								
(a)	Cost of materials consumed	622.87	1143.22						
(b)	Purchases of stock-in-trade	4473.62	8505.64						
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-505.85	-1563.58						
(d)	Employee benefit expense	251.16	490.68						
(e)	Finance costs	46.74	85.06						
(f)	Depreciation, depletion and amortisation expense	33.93	68.22						
(g)	Other Expenses								
1	Other Expenses	816.07	1781.37						
	Total other expenses	816.07	1781.37						
	Total expenses	5738.54	10510.61						
3	Total profit before exceptional items and tax	60.1	108.15						
4	Exceptional items	0	0						
5	Total profit before tax	60.1	108.15						
6	Tax expense								
7	Current tax	0	0						
8	Deferred tax	-21.71	-88.68						
9	Total tax expenses	-21.71	-88.68						
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0						
11	Net Profit Loss for the period from continuing operations	81.81	196.83						
12	Profit (loss) from discontinued operations before tax	0	0						
13	Tax expense of discontinued operations	0	0						
14	Net profit (loss) from discontinued operation after tax	0	0						
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0						
16	Total profit (loss) for period	81.81	196.83						
17	Other comprehensive income net of taxes	0	0						
18	Total Comprehensive Income for the period	81.81	196.83						
19	Total profit or loss, attributable to								
	Profit or loss, attributable to owners of parent								
	Total profit or loss, attributable to non-controlling interests								
20	Total Comprehensive income for the period attributable to								
	Comprehensive income for the period attributable to owners of parent								
	Total comprehensive income for the period attributable to owners of parent non-controlling interests								
21	Details of equity share capital								
	Paid-up equity share capital	1356	1356						
	Face value of equity share capital	10	10						
22	Reserves excluding revaluation reserve								
23	Earnings per share								

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.6	1.45	
	Diluted earnings (loss) per share from continuing operations	0.6	1.45	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.6	1.45	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.6	1.45	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
1 Assets		
1 Non-current assets		
Property, plant and equipment		1732.67
Capital work-in-progress		0
Investment property		0
Goodwill		0
Other intangible assets		3.67
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
Non-current financial assets		
Non-current investments		92.03
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		0
	Total non-current financial assets	92.03
Deferred tax assets (net)		255.68
Other non-current assets		608.53
	Total non-current assets	2692.58
2 Current assets		
Inventories		10472.03
Current financial asset		
Current investments		0
Trade receivables, current		3035.1
Cash and cash equivalents		31.68
Bank balance other than cash and cash equivalents		343.11
Loans, current		0
Other current financial assets		1462.11
	Total current financial assets	4872
Current tax assets (net)		0
Other current assets		0
Total current assets		15344.03
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		18036.61
	Total current assets	15344.03
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
	Total assets	18036.61
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		1356
Other equity		6698.5
	Total equity attributable to owners of parent	8054.5
Non controlling interest		
	Total equity	8054.5
2 Liabilities		

Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	525.34
Trade Payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
Total Trade payable	0
Other non-current financial liabilities	0
Total non-current financial liabilities	525.34
Provisions, non-current	75.9
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	39
Total non-current liabilities	640.24
Current liabilities	
Current financial liabilities	
Borrowings, current	2539.36
Trade Payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	6014.05
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
Total Trade payable	6014.05
Other current financial liabilities	
Total current financial liabilities	8553.41
Other current liabilities	648.37
Provisions, current	140.09
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	9341.87
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	9982.11
Total equity and liabilities	18036.61
Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	108.15
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-1725.98
	Adjustments for decrease (increase) in trade receivables, current	-282.41
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-220.09
	Adjustments for decrease (increase) in other non-current assets	-17.71
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	185.35
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	800.84
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	627.81
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	68.22
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	18.62
	Adjustments for provisions, non-current	-7
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	1.14
	Adjustments for dividend income	0
	Adjustments for interest income	18.15
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-569.36
	Net cash flows from (used in) operations	-461.21
	Dividends received	0
	Interest paid	-70.33
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-390.88
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0.8
	Purchase of intangible assets	4.27
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	18.15
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	14.68
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	451.78
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	70.33
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	381.45
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5.25
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	5.25
	Cash and cash equivalents cash flow statement at beginning of period	26.43
	Cash and cash equivalents cash flow statement at end of period	31.68

Format for Disclosure of Related Party Transactions (applicable only for half-yearly financial statements)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In due as Open bal
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Bang Overseas Limited	AABCB2777M	Vedanta Creations Limited	AABCV3204B	Subsidiary Compnay	Sale of goods or services		1500	Not Applicable			0	15
2	Bang Overseas Limited	AABCB2777M	Vedanta Creations Limited	AABCV3204B	Subsidiary Compnay	Purchase of goods or services		1500	Not Applicable			566.07	-0
3	Bang Overseas Limited	AABCB2777M	Vedanta Creations Limited	AABCV3204B	Subsidiary Compnay	Any other transaction	Rent Received	10	Not Applicable			2.27	
4	Bang Overseas Limited	AABCB2777M	Vedanta Creations Limited	AABCV3204B	Subsidiary Compnay	Interest received		50	Not Applicable			7	
5	Bang Overseas Limited	AABCB2777M	Brijgopal Bang	AJSPB2163L	Key Managerial Persons (KMP)	Remuneration		50	Not Applicable			27.96	-2
6	Bang Overseas Limited	AABCB2777M	Brijgopal Bang	AJSPB2163L	Key Managerial Persons (KMP)	Sale of goods or services		5	Not Applicable			0.12	0
7	Bang Overseas Limited	AABCB2777M	Vandana Bang	ABZPB2396L	Key Managerial Persons (KMP)	Remuneration		50	Not Applicable			20.37	1
8	Bang Overseas Limited	AABCB2777M	Thomas Scott India Limited	AADCT6867E	Enterprises owned or significantly influenced by key management personnel or their relatives	Sale of goods or services		7500	Not Applicable			4685.7	14
9	Bang Overseas Limited	AABCB2777M	Thomas Scott India Limited	AADCT6867E	Enterprises owned or significantly influenced by key management personnel or their relatives	Purchase of goods or services		12500	Not Applicable			4650.91	-29
10	Bang Overseas Limited	AABCB2777M	Thomas Scott India Limited	AADCT6867E	Enterprises owned or significantly influenced by key management personnel or their relatives	Any other transaction	Rent Received	15	Not Applicable			7.06	
11	Bang Overseas Limited	AABCB2777M	Vedanta Creations Limited	AABCV3204B	Subsidiary Compnay	Any other transaction	Short term given	750	Not Applicable			0	223

Total value of transaction during the reporting period

9967.46

Details of Impact of Audit Qualification			
Whether results are audited or unaudited	Unaudited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Bharat Gupta & Co	Yes	31-01-2026

