HEERA ISPAT LIMITED
CIN: L46200GJ1992PLC018101
REGISTERED OFFICE: A 1327 SUN WEST BANK, ASHRAM ROAD, ASHRAM ROAD P.O, AHMEDABAD, GUJARAT, INDIA, 380009
EMAIL ID: heeraispat1992@gmail.com
TEL. NO.: +91 07935848017

HIL/LIST/BSEL/OUTCOME/REG-33/02-2026
DATE: 14th February 2026

To
Deputy General Manager,
Department Corporate Services,
B S E Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai: 400 001.

Respected Sirs,

Sub: Submission of Un-Audited Financial Result of the Company for the 03rd Quarter and Nine Months ended on 31st December 2025 of the F Y 2025-2026 along with Limited Review Report of Auditors.

Ref: Our Scrip Code: **(HEERAISP | 526967 | INE025D01013)**
Compliance to Regulation No. 33 of the SEBI (LODR) 2015.

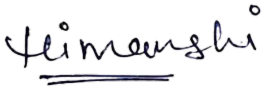
With reference to above subject, please find here with following documents for filing and uploading on Stock Exchange Website through Listing Centre, and for official records of the Exchange in compliance to Regulation 33 of the SEBI (LODR) 2015.

1. Un-Audited Financial Result in prescribed format for the 03rd Quarter ended 31st December 2025 of the F Y 2025-26 prepared on IND AS Compliant Standalone Basis.
2. Limited Review Report of the Auditors on Standalone, IND AS Compliant Un-audited Financial Results for the 03rd Quarter ended 31st December 2025.
3. Please note that the Company operates only in one segment hence no separate segment wise reporting is applicable and give here with.

   THE MEETING WAS STARTED AT 17:30 P.M. AND HAS CONCLUDED AT 19:30 P.M.

Kindly acknowledge receipt of the above documents.

Yours faithfully,
Heera Ispat Limited



HIMANSHI JAYRAJSINH JADEJA
DIRECTOR & CFO
DIN: 10972928

Heera Ispat Limited

CIN : L46200GJ1992PLC018101

Regd. Office: A 1327 SUN WEST BANK, ASHRAM ROAD, Ashram Road P.O, Ahmedabad, City Ahmedabad, Gujarat, India, 380009

Website -, E-Mail: Heeraispat1992@gmail.com Ph. No.: 079-27550140

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2025

Rs. In Lakhs except per share data

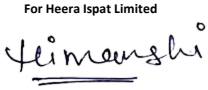
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/25	30/9/25	31/12/24	31/12/25	31/12/24	31/3/25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	**Total Income(1+2)**	**-**	**-**	**-**	**-**	**-**	**-**
4	**Expenses**						
	Finance Cost	-	-	-	-	-	-
	Employee Benefit Expenses	-	-	-	-	-	-
	Listing Fees	0.92	0.93	1.07	3.36	3.21	4.74
	ROC fees	-	-	-	-	-	39.50
	Penalty Expense	-	2.59	-	20.30	-	-
	Depreciation and Amortization Expense	-	-	-	-	-	-
	Other Expenses	0.44	1.33	0.34	2.57	0.64	2.22
	Total Expenses(4)	**1.36**	**4.85**	**1.41**	**26.24**	**3.85**	**46.46**
5	Profit/(Loss) before exceptional items and tax (3-4)	**(1.36)**	**(4.85)**	**(1.41)**	**(26.24)**	**(3.85)**	**(46.46)**
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	**(1.36)**	**(4.85)**	**(1.41)**	**(26.24)**	**(3.85)**	**(46.46)**
8	Tax Expense						
	(A) Current Tax	-	-	-	-	-	-
	(B) Deferred Tax	-	-	-	-	-	-
	(C) (Excess)/Short provision for tax relating to prior years	-	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	**(1.36)**	**(4.85)**	**(1.41)**	**(26.24)**	**(3.85)**	**(46.46)**
10	Other Comprehensive Income						
	(A) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	**(1.36)**	**(4.85)**	**(1.41)**	**(26.24)**	**(3.85)**	**(46.46)**
12	Paid up Equity Share Capital (Rs. 10 per share)	588.28	588.28	588.28	588.28	588.28	588.28
13	Earning Per Equity Share						
	(A) Basic	(0.02)	(0.08)	(0.02)	(0.45)	(0.07)	(0.79)
	(B)Diluted	(0.02)	(0.08)	(0.02)	(0.45)	(0.07)	(0.79)

See notes accompanying to the Financial statements

Notes:

1	The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 14th February, 2026.
2	The above Unaudited Financial Results of the Company have been subject to Limited Review by the Statutory Auditors of the Company which they have issued on 14th February, 2026.
3	The Unaudited Financial Results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.
4	Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.
5	The Company has Rs. Nil revenue from operations during the period, which may cast significant doubt on company continuing as going concern. Company has taken several steps to mitigate these adverse factors. The management believes the Company shall continue as going concern.

By Order of Board of Directors
For Heera Ispat Limited



Place: Ahmedabad
Date: 14th February, 2026

Himanshi Jadeja
Director & CFO
DIN: 10972928

Dhrumil A. Shah & Co

Chartered Accountants

CA Dhrumil A. Shah
B.Com., F.C.A., DISA

Phone : 2640 3811
1, Shantinath Appt,
Shantisadan Society,
B/H. Doctor House,
Ellisbridge,
Ahmedabad-380006.

Limited Review Report on unaudited financial results for the quarter ended and nine months ended on 31st December, 2025 of Heera Ispat Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.

To
Board of Directors of
Heera Ispat Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Heera Ispat Limited**("the Company") having its Registered Office at Block no B-104, Ganesh Homes, Near Pramukh Bunglows, Behind Sahajanang Homes, Chenpur Road, New Ranip, Ahmedabad, Gujarat - 382470 for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standards 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. 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 is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis of Qualified Opinion

4. As mentioned in Note 5 of the accompanying Financial Results, the company has Rs. Nil (Previous year Rs. Nil) revenue from operations. The company has been unable to conclude negotiation or obtain business orders. In view of the management's expectation of the successful business agreement in near future, the financial statements have been prepared on going concern basis. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as going concern. The financial statements do not adequately disclose this matter.



5. Based on our review conducted as stated in above Paragraph, 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 Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **DHRUMIL A. SHAH & CO**
Chartered Accountants
FRN: 145163W



(DHRUMIL A. SHAH)
(Proprietor)
Membership Number: 166079
UDIN: 26166079TNZRGY5277

Place: Ahmedabad
Date: 14/02/2026S