

**HEM HOLDINGS AND TRADING LIMITED**  
**REGD. OFF. 601 /602 A, FAIRLINK CENTRE OFF. ANDHERI LINK ROAD**  
**ANDHERI (W) , MUMBAI 400 053, TEL NO. 40034768**

**Email : [compliance@hemholdings.com](mailto:compliance@hemholdings.com)/[investors@hemholdings.com](mailto:investors@hemholdings.com)**

**CIN: L65990MH1982PLC026823**

---

Date : 07.10.2023

To,  
The Secretary  
BSE Limited  
P.J.Towers- 25th floor  
Dalal Street, Mumbai- 400001

Dear Sir(s),

Sub: Outcome of the Board Meeting

In continuation to earlier intimation, please be informed that the Board of Directors of the Company at their meeting held today, have approved the unaudited standalone financial results for the Quarter and half year ended 30th September, 2023 along with the statement of assets and liabilities and standalone Cash Flow statement as on September 30, 2023.

We enclose herewith the unaudited financial results, statement of assets and liabilities, Cash Flow Statement along with the Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the half year ended 30<sup>th</sup> Sep, 2023.

You are requested to take the above information on record and disseminate the same for the information of the stakeholders.

The Meeting of the Board of Directors started at 4.00 PM and ended at 4.45 PM

Yours faithfully,

For HEM HOLDINGS & TRADING LIMITED

SANGEETA  
KETAN SHAH

Digitally signed by SANGEETA  
KETAN SHAH  
Date: 2023.10.07 16:50:38  
+05'30'

Sangeeta K Shah

Managing Director

# HARSH JAIN & ASSOCIATES

Chartered Accountants

Phone No.: 0788-2325482 (Office)

Mobile No. : 93296-99700

E-mail: caharsh.jain@gmail.com

# HARSH JAIN

(B.Com, LLB, FCA, DISA (ICA), DIRM)

"Saroj Chambers"

Opp. Gurudwara, Station Road,

Durg (C.G.) 491001

**Independent Auditor's Limited Review Report on unaudited standalone financial results of Hem Holdings and Trading Limited for the half year ended on September 30, 2023.**

**To the Board of Directors of HEM HOLDINGS AND TRADING LIMITED**

1. We have reviewed the accompanying statement of Unaudited standalone financial results ('the Statement') of **HEM HOLDINGS AND TRADING LIMITED (CIN- L65990MH1982PLC026823)** ('the Company') for the **half year ended on September 30, 2023** attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations, 2015').
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 Indian Accounting Standards (Ind 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our opinion on the Statement is not modified in respect of the above matters.

**For HARSH JAIN & ASSOCIATES.**

Chartered Accountants

Firm Reg. no. -007639C



**(HARSH JAIN)**

Partner

Membership No. - 076736

UDIN: 23076736BGPLST7834

Place: DURG

Date: 07-10-2023

## HEM HOLDINGS AND TRADING LIMITED

Regd. Office: 601/602A, Fairlink Centre, Off Andheri Link Road, Andheri (W), Mumbai 400053

CIN : L65990MH1982PLC026823

Un-Audited Standalone Financial Results for the Half Year Ended 30th September, 2023

(Rs in Lacs)

| Sr. No. | Particulars  | Quarter Ended |               |             | Half Year Ended |               | Previous Year ended |
|---------|--|---------------|---------------|-------------|-----------------|---------------|---------------------|
|         |  | 30.09.2023    | 30.06.2023    | 30.09.2022  | 30.09.2023      | 30.09.2022    | 31.03.2023          |
|         |  | Unaudited     | Unaudited     | Unaudited   | Unaudited       | Unaudited     | Audited             |
| 1       | <b>Revenue from Operations</b>                                 |               |               |             |                 |               |                     |
|         | (a) Revenue from operations                                    | 3.57          | 0.00          | 2.43        | 3.57            | 2.43          | 6.42                |
|         | (b) Other Income   | 1.93          | 0.00          | 3.14        | 1.93            | 3.16          | 6.30                |
|         | <b>Total Revenue (a + b)</b>                                   | <b>5.50</b>   | <b>0.00</b>   | <b>5.57</b> | <b>5.50</b>     | <b>5.59</b>   | <b>12.72</b>        |
| 2       | <b>Expenses</b>  |               |               |             |                 |               |                     |
|         | (a) Employee benefits expense                                  | 0.39          | 0.48          | 0.75        | 0.87            | 1.50          | 2.58                |
|         | (b) Finance costs  | 0.00          | 0.01          | 0.00        | 0.01            | 0.00          | 0.02                |
|         | (c) Depreciation and amortisation expense                      | 0.37          | 0.37          | 0.39        | 0.74            | 0.78          | 1.58                |
|         | (d) Other expenses   | 5.02          | 5.25          | 0.94        | 10.27           | 6.64          | 9.40                |
|         | <b>Total Expenses</b>  | <b>5.78</b>   | <b>6.11</b>   | <b>2.08</b> | <b>11.89</b>    | <b>8.92</b>   | <b>13.58</b>        |
| 3       | Profit before exceptional and extraordinary items & Tax        | (0.28)        | (6.11)        | 3.49        | (6.39)          | (3.33)        | (0.86)              |
| 4       | <b>Exceptional &amp; Extraordinary Items</b>                   |               |               |             |                 |               |                     |
| 5       | <b>Profit before Tax</b>                                       | <b>(0.28)</b> | <b>(6.11)</b> | <b>3.49</b> | <b>(6.39)</b>   | <b>(3.33)</b> | <b>(0.86)</b>       |
| 6       | <b>Tax expense</b>   |               |               |             |                 |               |                     |
|         | a) Current Tax Expense   | 0.00          | 0.00          | 0.00        | 0.00            | 0.00          | 0.50                |
|         | b) Deferred Tax/ (credit) (net)                                | 0.00          | 0.00          | 0.00        | 0.00            | 0.00          | 0.00                |
|         | <b>Total Expense (a + b)</b>                                   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>     | <b>0.00</b>   | <b>0.50</b>         |
| 7       | <b>Profit after tax (8 - 9)</b>                                | <b>(0.28)</b> | <b>(6.11)</b> | <b>3.49</b> | <b>(6.39)</b>   | <b>(3.33)</b> | <b>(1.36)</b>       |
| 8       | <b>Other comprehensive income for the period, net of taxes</b> | 0.00          | 0.00          | 0.00        | 0.00            | 0.00          | 1.58                |
| 9       | <b>Total comprehensive income for the period, net of taxes</b> | <b>(0.28)</b> | <b>(6.11)</b> | <b>3.49</b> | <b>(6.39)</b>   | <b>(3.33)</b> | <b>0.22</b>         |
| 10      | <b>Paid Up Equity Share Capital</b>                            | 24.00         | 24.00         | 24.00       | 24.00           | 24.00         | 24.00               |
|         | ( Face Value of the shares shall be indicated )                | 10.00         | 10.00         | 10.00       | 10.00           | 10.00         | 10.00               |
| 11      | <b>Reserve excluding Revaluation Reserve</b>                   | 212.67        | 0.00          | 0.00        | 212.67          | 0.00          | 219.06              |
| 12      | <b>Earning Per Share ( not annualised )</b>                    |               |               |             |                 |               |                     |
|         | (a) Basic Earning Per Share (in Rs.)                           | (0.12)        | (2.54)        | 1.45        | (2.66)          | (1.39)        | (0.57)              |
|         | (b) Diluted Earning Per Share (In Rs.)                         | (0.12)        | (2.54)        | 1.45        | (2.66)          | (1.39)        | (0.57)              |

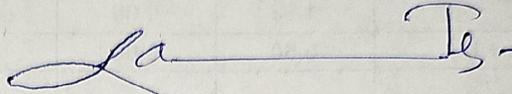
*Ja B.*

**Notes**

1. The above results were reviewed by the Audit Committee in its meeting held on held on 7th October 2023 and approved by the Board of Directors in its meeting held on 7th October 2023
2. The Main Business of the company is investment activity , hence there are no separate reportable segments The figures for the previous periods have been regrouped , wherever necessary , to make them comparable with the current period.
- 3 The Statutory Auditors of the Company have carried out limited review of the financial Results for the Quarter ended 30th September 2023
- 4 The above results are also available on Company website [www.hemholdings.com](http://www.hemholdings.com) and also on the website of BSE

BY ORDER OF THE BOARD

For HEM HOLDINGS AND TRADING LTD.



(SANGEETA KETAN SHAH)

DIRECTOR

DIN-05322039

**HEM HOLDINGS AND TRADING LIMITED**  
**Reg. Off: 601/602 A, Fairlink Centre , Off Andheri Link Road , Andheri (W), Mumbai-400053**  
 Email ID - compliance@hemholdings.com , Website : www.hemholdings.com  
 CIN : L65990MH1982PLC026823

**DISCLOSURES OF STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON**  
**SEPTEMBER 30, 2023**

| Particulars  | (Rs. In Lacs)             |                           |
|--|---------------------------|---------------------------|
|  | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) |
| <b>A. Cash Flow from Operating Activities</b>              |                           |                           |
| Net Profit/(Loss) before taxes and extraordinary items     | -6.39                     | -3.33                     |
| Adjustment for Depreciation                                | 0.75                      | 0.79                      |
| Interest Income  | -                         | -                         |
| Profit/(Loss) on sale on Investments                       | -                         | -                         |
| <b>Operating Profit before Working Capital Changes</b>     | <b>-5.64</b>              | <b>-2.55</b>              |
| Adjustment for :-  |                           |                           |
| - (Increase)/ Decrease in trade & other receivables        | -                         | -                         |
| - (Increase)/ Decrease in loans                            | -                         | -                         |
| - (Increase)/ Decrease in other financial assets           | -1.00                     | -                         |
| - Increase/ (Decrease) in trade & other payables           | -0.32                     | -0.71                     |
| - Increase/ (Decrease) in other financial liabilities      | 3.42                      | -                         |
| - (Increase)/ Decrease in other non-financial assets       | -0.45                     | 0.06                      |
| - Increase/ (Decrease) in other non-financial liabilities  | 0.02                      | -0.02                     |
| <b>Cash generated from operations</b>                      | <b>-3.98</b>              | <b>-3.22</b>              |
| Direct taxes paid/Refund received - Net                    | -                         | -                         |
| Cash Flow before extraordinary items                       | -3.98                     | -3.22                     |
| Prior year adjustments                                     |                           |                           |
| <b>Net Cash from Operating activities</b>                  | <b>A -3.98</b>            | <b>-3.22</b>              |
| <b>B. Cash Flow from Investing Activities</b>              |                           |                           |
| - Purchase of Fixed Assets                                 | -                         | -                         |
| - Sale of Investments                                      | -                         | -                         |
| - Purchase of Investments                                  | -                         | -                         |
| - Dividend Received  | -                         | -                         |
| - Profit/(Loss) on sale of investments                     | -                         | -                         |
| <b>Net Cash from Investing activities</b>                  | <b>B -</b>                | <b>-</b>                  |
| <b>B. Cash Flow from Financing Activities</b>              |                           |                           |
| - Interest Paid  | -                         | -                         |
| - Loans Received/(Given)                                   | -57.16                    | -14.19                    |
| <b>Net Cash from Financing activities</b>                  | <b>C -57.16</b>           | <b>-14.19</b>             |
| <b>Net Increase in Cash &amp; Cash Equivalents (A+B+C)</b> | <b>-61.14</b>             | <b>-17.41</b>             |
| Cash & Cash Equivalents at the beginning of the period     | 65.40                     | 30.70                     |
| Cash & Cash Equivalents at the end of the period           | <b>4.26</b>               | <b>13.29</b>              |

By Order of the Board

For, Hem Holdings And Trading Limited

(Sangeeta Ketan Shah)

Director

DIN-05322039

Date : 07/10/2023

Place : Bhilai

**HEM HOLDINGS AND TRADING LIMITED**

Reg. Off: 601/602 A, Fairlink Centre , Off Andheri Link Road , Andheri (W), Mumbai-400053

Email ID - compliance@hemholdings.com , Website : www.hemholdings.com

CIN : L65990MH1982PLC026823

**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEP 30, 2023**

(Rs. In Lacs)

| Particulars  | As at Sep 30,2023 | As at March 31,2023 |
|--|-------------------|---------------------|
|  | Unaudited         | Audited             |
| <b>ASSETS</b>  |                   |                     |
| <b>Financial Assets</b>  |                   |                     |
| Cash and Cash equivalents  | 4.26              | 65.40               |
| Receivable   | 125.48            | 125.48              |
| Loans  | 61.85             | 4.69                |
| Investments  | 19.89             | 19.89               |
| Other Financial Assets   | 1.02              | 0.02                |
| <b>Total Financial Assets</b>  | <b>212.50</b>     | <b>215.48</b>       |
| <b>Non-Financial Assets</b>  |                   |                     |
| Current Tax Assets (net)   | 1.09              | 0.64                |
| Deffered Tax Assets(net)   |                   |                     |
| Property , Plant and equipments  | 30.02             | 30.77               |
| <b>Total Non- Financial Assets</b>   | <b>31.11</b>      | <b>31.41</b>        |
| <b>Total Assets</b>  | <b>243.61</b>     | <b>246.89</b>       |
| <b>LIABILITIES &amp; EQUITY LIABILITIES</b>                                      |                   |                     |
| <b>Financial Liabilities</b>   |                   |                     |
| Payables   |                   |                     |
| (I) Trade Payable  |                   |                     |
| (i) total outstandings dues of micro and small enterprises                       |                   |                     |
| (ii) total outstandings dues of creditors other than micro and small enterprises |                   | 0.07                |
| (II) Other Payables  |                   |                     |
| (i) total outstandings dues of micro and small enterprises                       | 0.327             | 0.581               |
| (ii) total outstandings dues of other than micro and small enterprises           |                   |                     |
| Other financial liabilities  | 5.51              | 2.09                |
| <b>Total Financial Liabilities</b>   | <b>5.84</b>       | <b>2.74</b>         |
| Non- Financial Liabilities   |                   |                     |
| Current tax liabilities (net)  | 0.502             | 0.502               |
| Deffered tax liabilities (net)   | 0.574             | 0.574               |
| Other non-financial liabilities  | 0.030             | 0.008               |
| <b>Total non-financial liabilities</b>   | <b>1.106</b>      | <b>1.084</b>        |
| <b>Total liabilities</b>   | <b>6.943</b>      | <b>3.825</b>        |
| <b>EQUITY</b>  |                   |                     |
| Equity Share Capital   | 24.000            | 24.000              |
| Other Equity   | 212.67            | 219.06              |
| <b>Total Equity</b>  | <b>236.67</b>     | <b>243.06</b>       |
| <b>Total Liabilities and Equity</b>  | <b>243.61</b>     | <b>246.89</b>       |