

HEM HOLDINGS AND TRADING LIMITED

REGD. OFF. UNIT NO V-348, THE CENTRIUM, 3RD FLOOR, KURLA KIROL, LBS,

KURLA, MUMBAI, MAHARASHTRA, INDIA, 400070, TEL NO. 40034768

Email : compliance@hemholdings.com/investors@hemholdings.com

CIN: L65990MH1982PLC026823

Date: 17.11.2025

To,
The Secretary
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai-400 001

BSE Scrip Code: 505520

Subject: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Resignation of the Statutory Auditors of the Company

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with Schedule III of the SEBI Listing Regulations, 2015 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we wish to inform you that M/s. Harsh Jain & Associates, Chartered Accountants, Durg (FRN: 007639C) have tendered their resignation from the position of the Statutory Auditor of the Company vide their resignation letter dated November 17, 2025.

Disclosures with respect to Resignation of Statutory Auditors of the company pursuant to SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with Schedule III of the SEBI Listing Regulations annexed herewith as **Annexure - A**.

A copy of letter dated November 17, 2025, as received from M/s. Harsh Jain & Associates Chartered Accountants, Durg (FRN: 007639C) is enclosed herewith as **Annexure - B**.

The Audit Committee and Board of Directors of the Company will take note of the resignation of statutory auditors at its upcoming meetings and will recommend the appointment of new Statutory Auditors for Shareholders' Approval.

The same is for your information and record.

Yours faithfully,

For Hem Holdings and Trading Limited

Sangeeta Ketan Shah
Managing Director
DIN: 05322039

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Annexure-A

Disclosures with respect to Resignation of Statutory Auditors of the company pursuant to SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with Schedule III of the SEBI Listing Regulations

S. No.	Particulars	Details
1	Name of the Firm	M/s Harsh Jain & Associates
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation
3	Date of appointment/reappointment/cessation (as applicable) & term of appointment/reappointment;	17 th November, 2025 (close of business hours)
4	Brief profile (in case of appointment);	Not applicable
5	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

For Hem Holdings and Trading Limited

Sangeeta Ketan Shah

Managing Director

DIN: 05322039

Annexure – B

HARSH JAIN & ASSOCIATES

Chartered Accountants
Phone No.: 0788-2325482 (Office)
Mobile No.: +91 9329699700
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

Date: 17th November 2025

To,
The Board of Directors
Hem Holdings and Trading Limited
Unit No V-348, The Centrium, 3rd Floor, Kurla Kirol,
Lbs, Kurla, Mumbai, Maharashtra, India, 400070

Subject: Resignation from the position of Statutory Auditor of the Company.

Dear Sir/Madam,

We refer to our appointment as Statutory Auditors of your company, pursuant to the shareholders resolution passed at 40th AGM held on 30th September, 2022 to hold office for a term of 5 years.

We have completed our Statutory Audit for the year ended 31st March, 2025 and issued our report on 30th May 2025 and also the limited review for the quarter ended 30th September, 2025 vide our report dated 14th November, 2025.

As discussed, we are resigning as Statutory Auditors of Hem Holdings and Trading Limited with effect from the close of business hours on November 17 2025, due to preoccupation with other professional commitments and being unable to devote the necessary time and attention to the affairs of the Company.

We take this opportunity to express our sincere gratitude to the Board and management for the cooperation and support extended to us during our tenure as Statutory Auditor of the Company.

As per the requirement of the Companies Act, 2013, we shall be forwarding the copy of ADT-3 to be filed with the Registrar of Companies, in due course.

Please find attached in **Annexure-I** the information to be obtained by the Company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR/CFD/CMD1/114/2019 dated 18th October 2019.

Yours Faithfully

For, Harsh Jain & Associates

Chartered Accountants
Firm Reg. No. - 007639C


(HARSH JAIN)
Partner
Membership No. 076736



Annexure I
Information to be obtained from the Statutory Auditors upon resignation

Sr. No.	Particulars	Details
1.	Name of the listed entity / material subsidiary:	HEM HOLDINGS AND TRADING LTD
2.	Details of the statutory auditor:	
a.	Name:	Harsh Jain & Associates
b.	Address:	Saroj Chambers Opp. Gurudwara, Station Road, Durg (C.G.) 491001
c.	Phone number:	0788-2325482
d.	Email:	caharsh.jain@gmail.com
3.	Details of association with the listed entity / material subsidiary:	
a.	Date on which the statutory auditor was appointed:	Appointed at the 40 th Annual General Meeting of the Company held on 30 th September 2022
b.	Date on which the term of the statutory auditor was scheduled to expire:	On conclusion of the 45 th Annual General Meeting to be held in the year 2027.
c.	Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	Limited Review of unaudited financial results for the quarter and half year ended September 30, 2025, dated November 14, 2025.
4.	Detailed reasons for resignation:	Refer our resignation letter dated November 17, 2025.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	
a.	Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	Not Applicable
b.	Whether the lack of information would have significant impact on the financial statements/results.	Not Applicable
c.	Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised).	Not Applicable



d.	Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	Not Applicable
7.	Any other facts relevant to the resignation:	None

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for the resignation of our firm.

Yours Faithfully

For, Harsh Jain & Associates

Chartered Accountants

Firm Reg. No. - 007639C



(HARSH JAIN)

Partner

Membership No.076736

Place: Durg

Date: 17.11.2025