

# 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

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Ref: HHTL/FY2021-22/BSE/7

Date :03.06.2021

To

The Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street , Fort, Mumbai - 400 001  
**Ref: BSE Scrip Code: 505520**

## **Sub: Outcome of the Board Meeting**

**Dear Sir,**

In continuation to earlier intimation, please be informed that the Board of Directors of the Company at their meeting held today, have approved the audited standalone results for the Quarter and year ended 31<sup>st</sup> March,2021.

A copy of duly signed Audited Financial Results along with Statement of Assets & Liabilities, Cash Flow Statement, Auditors Report and Declaration regarding Auditors Report with unmodified opinion for the financial year ended 31<sup>st</sup> March ,2021 is enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 4.00 P.M. and concluded at 5.20 P.M.

This is for your information and records.

Thanking You

Yours Faithfully

For Hem Holdings and Trading Limited

Sangeeta K Shah

Director

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Ref: HHTL/FY2021-22/BSE/8

Date :03.06.2021

To

The Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street , Fort, Mumbai - 400 001  
Ref: BSE Scrip Code: 505520

**Sub:** Declaration in respect of unmodified mode on Audited Financial Statements for the Quarter and Financial Year Ended 31<sup>st</sup> March , 2021

**Dear Sir,**

Pursuant to Regulations 33(3)(d) of the SEBI (LODR), Regulations,2015, we hereby declare and confirm that the Statutory Auditors of the Company , Taunk & Srikanth , Chartered Accountants have issued the Auditors Report with the unmodified opinion on standalone Audited Financial Results of the Company for the Quarter and Financial Year ended 31<sup>st</sup> March 2021.

This is for your information and records.

Thanking You

Yours Faithfully

For Hem Holdings and Trading Limited



Sangeeta K. Shah

Director

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## Audited Standalone Financial Results for Quarter & Year ended 31st March , 2021

Rs. ( In  
Lacs )

Sr. No.	Particulars	Quarter Ended			Year ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Unaudited	Audited	Audited
1	<b>Revenue from Operations</b>					
	( a ) Revenue from operations	4.06	0.00	0.31	4.06	2.90
	( b ) Other Income	0.00	0.00	24.46	0.00	33.28
	<b>Total Revenue ( a + b )</b>	4.06	0.00	24.77	4.06	36.18
2	<b>Expenses</b>					
	( a ) Employee benefits expense	0.33	0.62	0.85	2.27	4.13
	( b ) Finance costs	0.02	0.00	0.00	0.02	0.00
	( c ) Depreciation and amortisation expenses	0.01	0.01	0.02	0.06	0.07
	( d ) Other expenses	1.44	1.09	6.13	7.94	12.46
	<b>Total Expenses</b>	1.80	1.72	7.00	10.29	16.66
3	Profit before exceptional and extraordinary items & Tax	2.26	(1.72)	17.77	(6.23)	19.52
4	<b>Exceptional &amp; Extraordinary Items</b>					
5	<b>Profit before Tax</b>	2.26	(1.72)	17.77	(6.23)	19.52
6	<b>Tax expense</b>					
	a) Current Tax Expense	0.00	0.00	3.19	0.00	3.19
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax ( a +b)</b>	0.00	0.00	3.19	0.00	3.19
7	<b>Profit after tax ( 8 - 9 )</b>	2.26	(1.72)	14.58	(6.23)	16.33
8	<b>Other comprehensive income for the period, net of taxes</b>	(1.43)	0.47	1.98	(2.76)	(14.41)
9	<b>Total comprehensive income for the period, net of taxes</b>	0.83	(1.25)	16.56	(8.99)	1.92



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10	Paid Up Equity Share Capital	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
11	Other Equity				214.77	223.77
12	Earning Per Share ( not annualised )					
	(a) Basic Earning Per Share (in Rs.)	0.94	(0.72)	6.08	(2.60)	6.80
	(b) Diluted Earning Per Share ( In Rs.)	0.94	(0.72)	6.08	(2.60)	6.80

## Notes

1. The above results were reviewed by the Audit Committee in its meeting held on held on 3rd June 2021 and approved by the Board of Directors in its meeting held on 3rd June , 2021.
2. The Main Business of the company is investment activity , hence there are no separate reportable segments.
3. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) Prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. The figures for the previous periods have been regrouped , wherever necessary , to make them comparable with the current period.
5. The above results are also available on Company website [www.hemholdings.com](http://www.hemholdings.com) and also on the website of BSE

For, Hem Holdings & Trading Limited

  
Sangeeta K Shah  
Managing Director

Date : 03.06.2021  
Place : Bhilai

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## STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2021

(Rs. In  
Lacs)

Particulars	As at March 31,2021	As at March 31,2020
	Audited	Audited
<b><u>ASSETS</u></b>		
<b><u>Financial Assets</u></b>		
Cash and Cash equivalents	64.02	79.02
Receivable	125.48	125.48
Loans	38.13	33.00
Investments	7.43	11.15
Other Financial Assets	0.02	0.02
<b>Total Financial Assets</b>	<b>235.08</b>	<b>248.67</b>
<b><u>Non-Financial Assets</u></b>		
Current Tax Assets (net)	0.50	0.00
Deffered Tax Assets(net)	3.01	2.04
Property , Plant and equipments	1.22	1.28
<b>Total Non- Financial Assets</b>	<b>4.73</b>	<b>3.32</b>
<b>Total Assets</b>	<b>239.81</b>	<b>251.99</b>
<b><u>LIABILITIES &amp; EQUITY</u></b>		
<b><u>LIABILITIES</u></b>		
<b><u>Financial Liabilities</u></b>		
Payables		
(I) Trade Payable		
(i) total outstandings dues of micro and small enterprise (ii) total outstandings dues of creditors other than micro and small enterprises	0.20	0.08
(II) Other Payables		
(i) total outstandings dues of micro and small enterprises (ii) total outstandings dues of creditors other than micro and small enterprises	0.83	0.57

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Other financial liabilities	0.00	2.93
<b>Total Financial Liabilities</b>	<b>1.03</b>	<b>3.58</b>
<b>Non- Financial Liabilities</b>		
Current tax liabilities (net)	0.00	0.62
Deffered tax liabilities (net)	0.01	0.02
Other non-financial liabilities		
<b>Total non-financial liabilities</b>	<b>0.01</b>	<b>0.64</b>
<b>Total liabilities</b>	<b>1.04</b>	<b>4.22</b>
<b>EQUITY</b>		
Equity Share Capital	24.00	24.00
Other Equity	214.77	223.77
<b>Total Equity</b>	<b>238.77</b>	<b>247.77</b>
<b>Total Liabilities and Equity</b>	<b>239.81</b>	<b>251.99</b>

For Hem Holdings & Trading  
Limited

Date : 03.06.2021  
Place :Bhilai



Sangeeta K Shah  
Managing Director

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## Standalone Statement of Cash Flow for the year ended 31st March,2021

Particulars	(Rs in Lakhs)	
	31.03.2021 Audited	31.03.2020 Audited
<b>A <u>Cash Flow from Operating Activities</u></b>		
Net Profit/(Loss) before tax	(6.23)	19.52
Adjustments for:		
Depreciation/(amortization)	0.06	0.07
Profit/(Loss) on sale of investments	0.00	21.80
Dividend Income	0.00	2.90
Operating Profit before Working Capital changes	(6.17)	(5.11)
Movements in Working Capital:		
- (Increase)/Decrease in receivables	0.00	0.00
- (Increase)/Decrease in Loans	5.13	33.00
- (Increase)/Decrease in Trade Payables	0.36	(0.52)
- Increase/(Decrease) in other financial liabilities	(2.93)	(0.57)
- Increase/(Decrease) in other non-financial liabilities	(0.01)	0.01
Cash Generated from/(used in) Operations	(13.88)	(39.19)
Direct Taxes Paid / (Refund) Received - Net	1.12	2.10
Net Cash from Operating Activities A	(15.00)	(41.29)
<b>B <u>Cash Flow From Investing Activities</u></b>		
Proceeds from Sale of Fixed Assets/Investments	0.00	99.57
Dividend Received	0.00	2.90
Net Cash from Investing Activities B	0.00	102.47
<b>C <u>Cash Flow from Financing Activities</u></b>		
Interest Paid	0.00	0.00
Loans Received / (Repaid)	0.00	0.00
Net Cash from Financing Activities C	0.00	0.00
Net Increase in Cash & Cash Equivalents (A+B+C)	(15.00)	61.18
Cash & Cash Equivalent at the beginning of the year	79.02	17.84
Cash & Cash Equivalent at the end of the period	64.02	79.02
<b>Components of Cash and Cash Equivalents</b>		
Cash and Cash equivalents at the end of the year		
Cash on Hand	0.84	0.86
Balances with Banks	63.18	78.16

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Total Cash and Cash Equivalentents

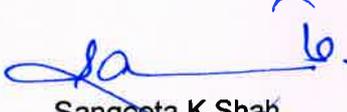
64.02

79.02

For Hem Holdings & Trading Limited

Date : 03.6.2021

Place :Bhilai

  
Sangeeta K Shah  
Managing Director

**AUDITOR'S REPORT**

The Board of Directors,  
**Hem Holdings and Trading Ltd.,**  
**Mumbai – 400 053**

Dear Sir

We have audited the quarterly financial results of HEM HOLDINGS & TRADING LTD. for the quarter ended 31st March, 2021 and the year-to-date results for the period 1st April, 2020 to 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year-to-date financial results, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the Indian Accounting Standards (Ind AS) 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 express an opinion on the Statement based on our audit of such financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

In our opinion and to the best of our information and according to the explanations given to us, these financial statements, these quarterly financial results as well as the year-to-date results;

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- b) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2021 as well as the year-to-date result for the period from 1st April, 2020 to 31st March, 2021.

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2021 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M/s Taunk & Srikanth,  
Chartered Accountants  
(FRN – 001524C)

(CA B Srikanth)  
Partner

Mem. No. 072217  
(UDIN – 21072217AAAABO1694)



Place: Bhilai  
Date : 3rd June, 2021