

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: 14.11.2025

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

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 unaudited financial results for the Quarter and half year ended 30th September, 2025.

The Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the 2nd quarter 2025-26 is also enclosed.

The Meeting of the Board of Directors started at 06.00 PM and ended at 8.30 PM.

Thanking You.

Yours Faithfully,

For Hem Holdings and Trading Limited

SANGEETA KETAN SHAH
Digitally signed by
SANGEETA KETAN SHAH
Date: 2025.11.14
20:19:13 +05'30'

Sangeeta Ketan Shah
(Managing Director)
DIN - 05322039

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

Independent Auditor's Limited Review Report on unaudited standalone financial results of Hem Holdings and Trading Limited for the quarter & half year ended on September 30th, 2025.

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 quarter & half year ended on **30th September, 2025** 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 thereunder 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: 25076736BM9WTP2576

Place: DURG

Date: 14.11.2025

HEM HOLDINGS AND TRADING LIMITED

Reg. Off: UNIT NO V-348, THE CENTRIUM, 3RD FLOOR, KURLA KIROL, LBS,
KURLA, MUMBAI, MAHARASHTRA, INDIA, 400070,

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

CIN : L65990MH1982PLC026823

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025

| Particulars | (Rs. In Lakhs) | |
|--|---------------------------|---------------------------|
| | 30.09.2025 (Unaudited) | 30.09.2024 (Unaudited) |
| <u>A. Cash Flow from Operating Activities</u> | | |
| Net Profit/(Loss) before taxes and extraordinary items | 35.29 | 0.48 |
| Adjustment for Depreciation | - | 0.71 |
| Interest Income | - | - |
| Profit/(Loss) on sale on Investments | - | - |
| Operating Profit before Working Capital Changes | 35.29 | 1.19 |
| Adjustment for :- | | |
| - (Increase)/ Decrease in trade & other receivables | - | - |
| - (Increase)/ Decrease in loans | -158.00 | - |
| - (Increase)/ Decrease in other financial assets | - | -0.946 |
| - Increase/ (Decrease) in trade & other payables | 0.31 | -0.25 |
| - Increase/ (Decrease) in other financial liabilities | 100.01 | 0.21 |
| - (Increase)/ Decrease in other non-financial assets | -4.25 | - |
| - Increase/ (Decrease) in other non-financial liabilities | 0.03 | -0.03 |
| Cash generated from operations | -26.61 | 0.18 |
| Direct taxes paid/Refund received - Net | - | - |
| Cash Flow before extraordinary items | -26.61 | 0.18 |
| Prior year adjustments | | |
| Net Cash from Operating activities | A -26.61 | 0.18 |
| <u>B. Cash Flow from Investing Activities</u> | | |
| - Purchase of Fixed Assets | - | - |
| - Sale of Investments | - | - |
| - Purchase of Investments | - | - |
| - Dividend Received | - | - |
| - Profit/(Loss) on sale of investments | - | - |
| Net Cash from Investing activities | B - | - |
| <u>B. Cash Flow from Financing Activities</u> | | |
| - Interest Paid | - | - |
| - Loans Received/(Given) | - | 2.19 |
| Net Cash from Financing activities | C - | 2.19 |
| Net Increase in Cash & Cash Equivalents (A+B+C) | -26.61 | 2.37 |
| Cash & Cash Equivalents at the beginning of the period | 30.24 | 7.95 |
| Cash & Cash Equivalents at the end of the period | 3.63 | 10.32 |

By Order of the Board
For, Hem Holdings And Trading Limited

SANGEETA KETAN SHAH Digitally signed by SANGEETA KETAN
SHAH
Date: 2025.11.14 20:19:38 +05'30'

(Sangeeta Ketan Shah)

Director

DIN-05322039

Date : 14.11.2025

Place : Bhilai