

# 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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Date: 13.02.2024

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 ended 31st December, 2023.

The Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the quarter ended is also enclosed.

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 3.00 PM and ended at 4.30 PM

Thanking You.

Yours Faithfully,

**For Hem Holdings and Trading Limited**

**Sangeeta Ketan Shah**  
**Director**

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Un-Audited Standalone Financial Results for the Quarter Ended 31st December, 2023							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Previous Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue from Operations</b>						
	( a ) Revenue from operations	0.00	3.57	0.00	3.57	2.43	6.42
	( b ) Other Income	3.01	1.93	3.15	4.94	6.30	6.30
	<b>Total Revenue ( a + b )</b>	<b>3.01</b>	<b>5.50</b>	<b>3.15</b>	<b>8.51</b>	<b>8.73</b>	<b>12.72</b>
2	<b>Expenses</b>						
	(a ) Employee benefits expense	0.27	0.39	0.70	1.14	2.20	2.58
	(b ) Finance costs	0.004	0.00	0.00	0.01	0.00	0.02
	(c ) Depreciation and amortisation expense	0.37	0.37	0.39	1.11	1.18	1.58
	( d ) Other expenses	0.80	5.02	1.43	11.08	8.05	9.40
	<b>Total Expenses</b>	<b>1.44</b>	<b>5.78</b>	<b>2.52</b>	<b>13.34</b>	<b>11.44</b>	<b>13.58</b>
3	Profit before exceptional and extraordinary items & Tax	1.56	(0.28)	0.62	(4.84)	(2.71)	(0.86)
4	<b>Exceptional &amp; Extraordinary Items</b>						
5	<b>Profit before Tax</b>	<b>1.56</b>	<b>(0.28)</b>	<b>0.62</b>	<b>(4.84)</b>	<b>(2.71)</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>1.56</b>	<b>(0.28)</b>	<b>0.62</b>	<b>(4.84)</b>	<b>(2.71)</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>1.56</b>	<b>(0.28)</b>	<b>0.62</b>	<b>(4.84)</b>	<b>(2.71)</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>						219.06
12	<b>Earning Per Share ( not annualised )</b>						
	(a) Basic Earning Per Share (in Rs.)	0.65	(0.12)	0.26	(2.02)	(1.13)	(0.57)
	(b) Diluted Earning Per Share ( In Rs.)	0.65	(0.12)	0.26	(2.02)	(1.13)	(0.57)

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## Notes:

1. The above results were reviewed by the Audit Committee in its meeting held on 13<sup>th</sup> February ,2024 and approved by the Board of Directors in its meeting held on 13<sup>th</sup> February,2024.
2. The Main Business of the company is investment activity, hence there are no separate reportable segments.
3. The figures for the previous periods have been regrouped, wherever necessary, to make them comparable with the current period.
4. The Statutory Auditors of the Company have carried out limited review of the financial Results for the Quarter ended 31<sup>st</sup> December 2023.
5. 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.**

**Date: 13.02.2024**

**Place: Bhilai**

**SANGEETA KETAN SHAH  
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 quarter ended on December 31<sup>st</sup>, 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 **quarter ended on December 31<sup>st</sup>, 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: 24076736BKDQFE8227



Place: DURG

Date: 13-02-2024