

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/investors@hemholdings.com

CIN: L65990MH1982PLC026823

Date: 12.11.2024

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 and half year ended 30th September, 2024.

The Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the 2nd quarter 2024-25 is also enclosed.

The Meeting of the Board of Directors started at 1.00 PM and ended at 2.15 PM

Thanking You.

Yours Faithfully,

For Hem Holdings and Trading Limited

Sangeeta Ketan Shah
(Managing Director)
DIN - 05322039

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Un-Audited Standalone Financial Results for the Half Year Ended 30th September, 2024

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. Lakhs) Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
	(a) Revenue from operations	3.66	-	3.57	3.66	3.57	25.13
	(b) Other Income	3.00	3.00	1.93	6.00	1.93	9.97
	Total Revenue (a + b)	6.66	3.00	5.50	9.66	5.50	35.10
2	Expenses						
	(a) Employee benefits expense	0.58	0.35	0.39	0.93	0.87	1.14
	(b) Finance costs	0.08	0.00	0.00	0.08	0.01	0.07
	(c) Depreciation and amortisation expense	0.36	0.36	0.37	0.72	0.74	1.50
	(d) Other expenses	2.39	5.06	5.02	7.45	10.27	13.69
	Total Expenses	3.41	5.77	5.78	9.18	11.89	16.40
3	Profit before exceptional and extraordinary items & Tax	3.25	(2.77)	(0.28)	0.48	(6.39)	18.70
4	Exceptional & Extraordinary Items						
5	Profit before Tax	3.25	(2.77)	(0.28)	0.48	(6.39)	18.70
6	Tax expense						

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	a) Current Tax Expense	0.00	0.00	0.00	0.00	0.00	3.54
	b) Deferred Tax/ (credit)(net)	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expense (a +b)	0.00	0.00	0.00	0.00	0.00	3.54
7	Profit after tax (8 - 9)	3.25	(2.77)	(0.28)	0.48	(6.39)	15.16
8	Other comprehensive income for the period, net of taxes	0.00	0.00	0.00	0.00	0.00	39.24
9	Total comprehensive income for the period, net of taxes	3.25	(2.77)	(0.28)	0.48	(6.39)	54.40
10	Paid Up Equity Share Capital	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	Reserve excluding Revaluation Reserve						219.06
12	Earnings Per Share (not annualised)						
	(a) Basic Earnings Per Share (in Rs.)	1.35	(1.15)	(0.12)	0.20	(2.66)	6.32
	(b) Diluted Earnings Per Share (In Rs.)	1.35	(1.15)	(0.12)	0.20	(2.66)	6.32

Notes: -

1. The above results were reviewed by the Audit Committee in its meeting held on held on 12th November 2024 and approved by the Board of Directors in its meeting held on 12th November 2024.
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 2024.

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4. The above results are also available on Company website www.hemholdings.com and also on the website of BSE.

BY ORDER OF THE BOARD

For HEM HOLDINGS AND TRADING LTD.

Date: 12.11.2024

Place: Bhilai

(SANGEETA KETAN SHAH)

DIRECTOR

DIN - 05322039

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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

Particulars	(Rs. In Lakhs)	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
<u>A. Cash Flow from Operating Activities</u>		
Net Profit/(Loss) before taxes and extraordinary items	0.48	-6.39
Adjustment for Depreciation	0.71	0.75
Interest Income	-	-
Profit/(Loss) on sale on Investments	-	-
Operating Profit before Working Capital Changes	1.19	-5.64
Adjustment for :-		
- (Increase)/ Decrease in trade & other receivables	-	-
- (Increase)/ Decrease in loans	-	-
- (Increase)/ Decrease in other financial assets	-0.95	-1.000
- Increase/ (Decrease) in trade & other payables	-0.25	-0.32
- Increase/ (Decrease) in other financial liabilities	0.21	3.42
- (Increase)/ Decrease in other non-financial assets	-	-0.45
- Increase/ (Decrease) in other non-financial liabilities	-0.03	0.02
Cash generated from operations	0.18	-3.98
Direct taxes paid/Refund received - Net	-	-
Cash Flow before extraordinary items	0.18	-3.98
Prior year adjustments		
Net Cash from Operating activities	A	-3.98

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		0.18	
B. Cash Flow from Investing Activities			
- Purchase of Fixed Assets		-	-
- Sale of Investments		-	-
- Purchase of Investments		-	-
- Dividend Received		-	-
- Profit/(Loss) on sale of investments		-	-
Net Cash from Investing activities	B	-	-
B. Cash Flow from Financing Activities			
- Interest Paid		-	-
- Loans Received/(Given)		2.19	-57.16
Net Cash from Financing activities	C	2.19	-57.16
Net Increase in Cash & Cash Equivalents (A+B+C)		2.37	-61.14
Cash & Cash Equivalents at the beginning of the period		7.95	65.40
Cash & Cash Equivalents at the end of the period		10.32	4.26

BY ORDER OF THE BOARD

For HEM HOLDINGS AND TRADING LTD.

Date: 12.11.2024
Place: Bhilai

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DIRECTOR
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STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Particulars		(Rs. In Lakhs)	
		As at Sep 30,2024	As at March 31,2024
		Unaudited	Audited
ASSETS			
Financial Assets			
Cash and Cash equivalents	10.32	7.95	
Receivable	144.30	144.30	
Loans	61.78	63.97	
Investments	72.93	72.93	
Other Financial Assets	0.97	0.02	
	Total Financial Assets	290.30	289.17
Non-Financial Assets			
Current Tax Assets (net)	0.00	0.00	
Deffered Tax Assets(net)	0.00	0.00	
Property, Plant and equipment's	28.56	29.27	
	Total Non- Financial Assets	28.56	29.27
	Total Assets	318.85	318.44
LIABILITIES & EQUITY LIABILITIES			
Financial Liabilities			
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	-	-
		0.11	0.10
(II)	Other Payables		
	(i) total outstandings dues of micro and small enterprises	-	-
	(ii) total outstandings dues of other than micro and small enterprises	0.45	0.71
	Other financial liabilities	3.87	3.66
	Total Financial Liabilities	4.43	4.47

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Non- Financial Liabilities			
Current tax liabilities (net)		2.12	2.12
Deffered tax liabilities (net)		14.36	14.36
Other non-financial liabilities		0.000	0.02
Total non-financial liabilities		16.477	16.504
Total liabilities		20.907	20.970
<u>EQUITY</u>			
Equity Share Capital		24.000	24.000
Other Equity		273.95	273.47
Total Equity		297.95	297.47
Total Liabilities and Equity		318.85	318.44

BY ORDER OF THE BOARD

For HEM HOLDINGS AND TRADING LTD.

Date: 12.11.2024

Place: Bhilai

(SANGEETA KETAN SHAH)

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 ended on September 30th, 2024.

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** ('the Company') for the **half year ended on 30th September, 2024** 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: 24076736BKDQLU2743



Place: DURG

Date: 12.11.2024