

**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](mailto:compliance@hemholdings.com)/[investors@hemholdings.com](mailto:investors@hemholdings.com)  
CIN: L65990MH1982PLC026823

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**Date: February 13, 2026**

To,  
The Listing Department  
BSE Limited  
Phirozee Jeejeebhoy Towers  
Dalal Street, 25<sup>th</sup> Floor  
Mumbai – 400001

**REF: Scrip Code: 505520 | Symbol: ZHEMHOLD**

**Subject: Unaudited Financial Results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the meeting of Board of Directors of the Company was held today, i.e. Friday, the 13<sup>th</sup> day of February, 2026 at the Registered Office of the Company which commenced at 02:30 P.M. and concluded at 03:30 P.M. inter alia to consider and approve the following:

1. The Un-audited Financial Results (Standalone) for the Quarter ended 31<sup>st</sup> December, 2025 in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as enclosed herewith
2. Independent Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the quarter ended 31<sup>st</sup> December, 2025 as enclosed herewith.

You are requested to take note of the same & make necessary changes in your records.

Thanking you,  
Yours faithfully,

**For Hem Holdings and Trading Limited**

  
**Ravi Manoharlal Kharwad**  
Managing Director  
DIN No: 02079606

**Hem Holdings & Trading Limited**

**Director/Authorised Signatory**

**Encl:** As above mentioned

# HEM HOLDINGS AND TRADING LIMITED

Regd. Office: Unit No V-348, The Centrium, 3rd Floor, Kurla Kiroli, LBS, Kurla, Mumbai, Maharashtra-400070, TEL NO. 40034768  
Email : compliance@hemholdings.com/investors@hemholdings.com  
CIN : L65990MH1982PLC026823

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31ST, 2025

(Amount in Lakhs)

Sl. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	9 month ended	Corresponding 9 months ended in the previous year	Previous Financial Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I.</b>	<b>INCOME</b>						
	Revenue from Operations	20.71	21.74	7.13	63.16	10.79	29.96
	Other Income	-	-	1.50	-	7.50	7.50
	<b>Total Income</b>	<b>20.71</b>	<b>21.74</b>	<b>8.63</b>	<b>63.16</b>	<b>18.29</b>	<b>37.46</b>
<b>II.</b>	<b>EXPENSES</b>						
	a) Cost of materials/services consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work-in progress and stock-in trade	-	-	-	-	-	-
	d) GST / Excise Duty & Service Tax recovered (refer Note 3)	-	-	-	-	-	-
	e) Employee benefits expenses	-	-	-	-	-	-
	f) Finance costs	0.01	0.03	0.01	0.07	0.02	0.03
	g) Depreciation and Amortisation expenses	-	-	0.36	-	1.07	1.07
	h) Other expenses	0.62	2.10	2.27	7.72	10.74	156.67
	<b>Total Expenses</b>	<b>0.63</b>	<b>2.13</b>	<b>2.64</b>	<b>7.79</b>	<b>11.83</b>	<b>157.77</b>
<b>III</b>	<b>Profit / (loss) before exceptional items and tax (I-II)</b>	<b>20.08</b>	<b>19.61</b>	<b>5.99</b>	<b>55.36</b>	<b>6.46</b>	<b>(120.30)</b>
<b>IV</b>	Exceptional item	-	-	-	-	-	-
<b>V</b>	<b>Profit / (Loss) before tax (III-IV)</b>	<b>20.08</b>	<b>19.61</b>	<b>5.99</b>	<b>55.36</b>	<b>6.46</b>	<b>(120.30)</b>
<b>VI</b>	<b>Tax expense</b>						
	Current Tax	-	-	-	-	-	-
	MAT credit Entitlement	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) after tax for the period from continuing operations (V - VI)</b>	<b>20.08</b>	<b>19.61</b>	<b>5.99</b>	<b>55.36</b>	<b>6.46</b>	<b>(120.30)</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss;	-	-	-	-	-	-
	<b>Other comprehensive income for the period after tax (VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IX</b>	<b>Total comprehensive income for the period (VII + VIII)</b>	<b>20.08</b>	<b>19.61</b>	<b>5.99</b>	<b>55.36</b>	<b>6.46</b>	<b>(120.30)</b>
<b>X</b>	Paid-up Equity Share Capital (Face value of Re.10/- each)	24.00	24.00	24.00	24.00	24.00	24.00
<b>XI</b>	Reserves						
<b>XII</b>	<b>Earnings per Share (face value of Re 10/- each) -</b>						
	(a) Before Exceptional items - Basic	8.36	8.17	2.49	23.07	2.69	50.13
	- Diluted	8.36	8.17	2.49	23.07	2.69	50.13
	(b) After Exceptional items - Basic	8.36	8.17	2.49	23.07	2.69	(50.13)
	- Diluted	8.36	8.17	2.49	23.07	2.69	(50.13)

### Notes :

- The above Unaudited Financial Results of the Company for the half year & quarter ended 31st December, 2025 have been reviewed, recommended and were approved by the Board of Directors at their meeting held on 13th February, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.
- No Investor Complaint were pending at the end of the quarter
- Company has only one reportable segment

Hem Holdings & Trading Limited

By order of the Board

Director/Authorised Signatory

Managing Director  
DIN:- 02079606

Place : Mumbai  
Date : 13/02/2026



# B.M. Gattani & Co.

Chartered Accountants

B-702, Om Sai Shraavan,  
Opp. Shimpoli Telephone Exchange,  
Shimpoli, Borivali (W), Mumbai-400092  
Tel: 022-28988811, Cell: +91 9022988811  
E-Mail: balmukundgattani@yahoo.co.in

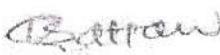
## LIMITED REVIEW REPORT

(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors  
HEM HOLDINGS AND TRADING LIMITED  
Unit No V-348, The Centrium, 3<sup>rd</sup> Floor, Kurla Kirol,  
LBS, Kurla, Mumbai, Maharashtra-400070

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of HEM HOLDINGS AND TRADING LIMITED ("the Company") for the quarter and nine months ended December 31, 2025 and the Standalone Unaudited Year to Date Results for the period April 01, 2025 to December 31, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS-34) specified 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 the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. M. Gattani & Co.,  
Chartered Accountants  
Firm Reg. No.: 113536W

  
Balmukund N Gattani  
Proprietor  
Membership No.: 047066  
UDIN: 26047066NFOVBX2672



Place: Mumbai  
Date: 13/02/2026