

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 website : www.hemholdings.com

Ref: HEM/FY 2019-20/BSE/21

DATE: 14.11.2019

To

The Secretary
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai- 4000 001

Dear Sir/ Madam

Sub: Outcome of the Board Meeting held on 14th November, 2019.

RefNo: Scrip Code- 505520

In Compliance of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to submit the Unaudited Financial result of the Company for the quarter and half year ended on September 30, 2019 along with limited review report thereon, the statement of Assets and liabilities and Cash Flow Statement as at the half year ended on September 30,2019.

The above results have been duly approved by the Board of Director of the Company in its meeting held today i.e. 14th November , 2019. The Board meeting commenced at 11:00 AM and concluded at 12:15 P.M.

This is for your information and record.

Thanking You,

Your Faithfully for Hem Holdings and Trading Limited



Sangeeta Ketan Shah
(Director)

HEM HOLDINGS AND TRADING LIMITED

Regd. Office: 601/602A, Fairlink Centre, Off Andheri Link Road, Andheri (W), Mumbai 400053

CIN:L65990MH1982PLC026823

Un-Audited Financial Results for the Quarter and Half Year Ended 30th September, 2019

(Rs in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Previous Year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Revenue from operations	0.446	1.109	2.121	1.555	3.705	6.472
	(b) Other Income	3.000	2.820	2.460	5.820	5.042	9.995
	Total Revenue (a + b)	3.446	3.929	4.581	7.375	8.747	16.467
2	Expenses						
	(a) Employee benefits expense	1.140	1.140	0.250	2.280	0.500	1.32
	(b) Finance costs	0.000	0.000	0.000	0.000	0.000	0.000
	(c) Depreciation and amortisation expense	0.017	0.017	0.018	0.034	0.036	0.071
	(d) Other expenses	1.108	4.278	1.025	5.386	4.727	7.170
	Total Expenses	2.265	5.435	1.292	7.700	5.263	8.561
3	Profit before exceptional and extraordinary items & Tax	1.181	(1.506)	3.289	(0.325)	3.484	7.906
4	Exceptional & Extraordinary Items						
5	Profit before Tax	1.181	(1.506)	3.289	(0.325)	3.484	7.906
6	Tax expense						
	a) Current Tax Expense	0.000	0.000	0.250	0.000	0.250	0.280
	b) Deferred Tax/ (credit) (net)	0.000	0.000	0.000	0.000	0.000	0.000
	Total Expense (a +b)	0.000	0.000	0.250	0.000	0.250	0.280
7	Profit after tax (8 - 9)	1.181	(1.506)	3.039	(0.325)	3.234	7.626
8	Other comprehensive income for the period, net of taxes	(10.840)	(10.327)	(19.192)	(21.167)	(19.192)	(35.065)
9	Total comprehensive income for the period, net of taxes	(9.659)	(11.833)	(16.153)	(21.492)	(15.958)	(27.439)
10	Paid Up Equity Share Capital	24.000	24.000	24.000	24.000	24.000	24.000
	(Face Value of the shares shall be indicated)	10.000	10.000	10.000	10.000	10.000	10.000
11	Reserve excluding Revaluation Reserve						250.202
12	Earning Per Share (not annualised)						
	(a) Basic Earning Per Share (in Rs.)	0.492	(0.628)	1.266	(0.135)	1.348	3.177
	(b) Diluted Earning Per Share (In Rs.)	0.492	(0.628)	1.266	(0.135)	1.348	3.177

For, Hem Holdings and Trading Limited


Director

Notes

1. The above results were reviewed by the Audit Committee in its meeting held on held on 14th November 2019 and approved by the Board of Directors in its meeting held on 14th November 2019
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 30th September 2019
5. The above results are also available on Company website www.hemholdings.com and also on the website of BSE
- 6 Reconciliation of Results between previous Indian GAAP and IND-AS are as follows:

Particulars	Rs in Lacs)	
	Half year ended 30th September, 2019	Half year ended 30th September, 2018
Profit after tax (PAT) as per previous GAAP	(0.325)	3.234
Effect on account of revenue recognition net of related costs and benefits	-	-
Effect of amortisation of borrowing costs as per effective interest rate method	-	-
Effect of fair valuation of financial instruments	-	-
Effect of capitalisation of spares and other costs as Property, Plant and Equipment (PPE) and related depreciation	-	-
Effect of actuarial remeasurements of Defined Benefit obligations	-	-
Effect of Deferred Tax	-	-
Profit after tax (PAT) as reported under Ind AS	(0.325)	3.234
Other Comprehensive income (net of taxes)	(21.167)	(19.192)
Total Comprehensive Income as reported under Ind AS	(21.492)	(15.958)

7 Figures for the Quarter ended 30th September,2019 represent the difference between the unaudited figures of the Half year ended 30th Sep ,2019 and Published Figures of Quarter ended 30th June,2019.

Results for the Quarter ended 30th September,2019 are in compliance with Indian Accounting Standard (Ind-AS) notified by the Ministry of Corporate Affairs. Consequently, result for the Quarter ended 30th Sep, 2018, half year ended 30th Sep,2018 and year ended 31st March,2019 have been restated to comply with

8 IND-As to make them comparable.

BY ORDER OF THE BOARD

For HEM HOLDINGS AND TRADING LTD.



(SANGEETA KETAN SHAH)

DIRECTOR

DIN-05322039

Date: 14.11.2019

Place :Bhilai

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF HEM HOLDINGS & TRADING LTD.

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of HEM HOLDINGS & TRADING LTD. for the half year ended 30th September, 2019 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July'2016. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, 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 issue a report on these financial statements based on our review.

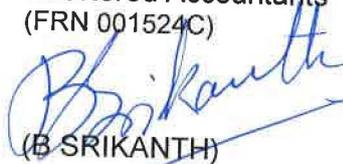
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bhilai
Date: 14th November, 2019



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


(B SRIKANTH)

Partner
Mem. No. 072217
(UDIN – 19072217AAAADT3108)

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019

(Rs. In Lacs)

Particulars	As at 30th Sept,2019 Un-Audited	As at 31st March 2019 Audited
ASSETS		
1 Financial Assets		
(a) Cash and cash equivalents	0.86	0.90
(b) Bank Balances other than Cash and cash equivalents	15.47	16.94
(c) Receivables	-	-
Trade Receivables	-	-
(d) Loans & Advances	125.50	125.50
e) Investments	112.57	133.74
(h) Other financial assets	0.90	0.75
Sub-total-Financial Assets	255.31	277.82
2 Non-financial assets		
(a) Current Assets (net)	-	-
(b) Deferred tax assets (net)	-	-
(c) Property, Plant & equipment	1.32	1.35
(d) Intangible Assets	-	-
(e) Other non-financial assets	-	-
Sub-total Non Financial assets	1.32	1.35
TOTAL - ASSETS	256.62	279.17
EQUITY AND LIABILITIES		
1 Financial liabilities		
(a) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of other than micro enterprises and small enterprises	-	-
(b) Debt Securities		

For, Hem Holdings and Trading Limited

Director

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(c) Borrowings (Other than debt securities)		
(d) Deposits		
(e) Others financial liabilities	3.63	4.69
Sub-total Financial liabilities	3.63	4.69
2 Non-financial liabilities		
(a) Current Tax Liabilities (net)	-	-
(b) Provisions	0.28	0.28
(c) Other non-financial liabilities	-	-
Sub-total Non-financial liabilities	0.28	0.28
3 Equity		
(a) Equity Share Capital	24.00	24.00
(b) Other Equity	228.71	250.20
Sub-total Equity	252.71	274.20
TOTAL – LIABILITIES & EQUITY	256.62	279.17

BY ORDER OF THE BOARD
For HEM HOLDINGS AND TRADING LTD.



(SANGEETA KETAN SHAH)
DIRECTOR

Date : 14/11/2019

Place : Bhilai

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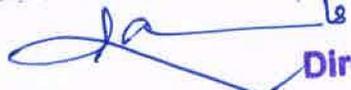
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Disclosure of standalone statement of cashflow for the half year ended 30th September, 2019

Particulars	(Rs. In lacs)		
	30.09.2019 Reviewed	30.09.2018 Reviewed	31.03.2019 Audited
A Cash Flow from Operating Activities			
Net Profit/(Loss) before tax and extraordinary items	(0.325)	3.484	7.906
Adjustment for Depreciation	0.034	0.036	0.071
Dividend Income	1.555	3.705	6.472
Operating Profit before Working Capital changes	(1.846)	(0.185)	1.505
Adjustment for :-			
- (Increase)/Decrease in trade & other receivables	-	-	0.036
- (Increase)/Decrease in other financial assets	(0.156)	0.138	0.197
- Increase/(Decrease) in other financial liabilities	(1.058)	(0.579)	0.749
Cash Generated from Operations	(3.060)	(0.626)	2.487
Direct Taxes Paid / (Refund) Received - Net	-	(0.354)	(0.572)
Cash Flow before Extra Ordinary Items	(3.060)	(0.272)	3.059
Prior-Year Adjustments	-	-	-
Net Cash from Operating Activities A	(3.060)	(0.272)	3.059
B Cash Flow From Investing Activities			
Purchase of Fixed Asset	-	-	-
Sale of Investment	-	-	-
Purchase of Investment	-	-	-
Dividend Received	1.555	3.705	6.472
Net Cash from Investing Activities B	1.555	3.705	6.472
C Cash Flow from Financing Activities			
Interest Paid	-	-	-
Loans Received / (Repaid)	-	-	-
Net Cash from Financing Activities C	-	-	-
Net Increase in Cash & Cash Equivalents (A+B+C)	(1.505)	3.433	9.531
Cash & Cash Equivalent at the beginning of the year	17.839	8.308	8.308
Cash & Cash Equivalent at the end of the period	16.334	11.741	17.839

For, Hem Holdings and Trading Limited


Director