

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

Ref: HHTL/FY2020-21/BSE/30

Date :13.11.2020

To

The Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street , Fort, Mumbai - 400 001
Ref: 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 standalone results for the Quarter and Half year ended 30th September 2020. The Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the 2nd quarter 2020-21 is also enclosed.

The meeting of the Board of Directors of the Company commenced at 12.30 P.M. and concluded at 1.10 P.M.

This is for your information and records.

Thanking You

Yours Faithfully

For Hem Holdings and Trading Limited



Divya Garg

Company Secretary

ACS-56200

HEM HOLDINGS AND TRADING LIMITED

Regd. Office: 601/602A, Fairlink Centre, Off Andheri Link Road, Andheri (W), Mumbai 400053
Email ID - compliance@hemholdings.com , Website : www.hemholdings.com

Un-Audited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2020

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in lacs)
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	Previous Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Revenue from operations	0.00	0.00	0.45	0.00	1.56	2.90
	(b) Other Income	0.00	0.00	3.00	0.00	5.82	33.28
	Total Revenue (a + b)	0.00	0.00	3.45	0.00	7.38	36.18
2	Expenses						
	(a) Employee benefits expense	0.66	0.66	1.14	1.32	2.28	4.13
	(b) Finance costs						
	(c) Depreciation and amortisation expense	0.02	0.02	0.02	0.04	0.03	0.07
	(d) Other expenses	1.47	3.94	1.11	5.41	5.39	12.46
	Total Expenses	2.15	4.62	2.26	6.77	7.70	16.66
3	Profit before exceptional and extraordinary items & Tax	(2.15)	(4.62)	1.18	(6.77)	(0.32)	19.52
4	Exceptional & Extraordinary Items						
5	Profit before Tax	(2.15)	(4.62)	1.18	(6.77)	(0.32)	19.52
6	Tax expense						
	a) Current Tax Expense	0.00	0.00		0.00		3.19
	b) Deferred Tax/ (credit) (net)						
	Total Expense (a + b)	0.00	0.00	0.00	0.00	0.00	3.19
7	Profit after tax (8 - 9)	(2.15)	(4.62)	1.18	(6.77)	(0.32)	16.33
8	Other comprehensive income for the period, net of taxes	(1.16)	(0.64)	(10.84)	(1.80)	(21.17)	(14.41)
9	Total comprehensive income for the period, net of taxes	(3.31)	(5.26)	(9.66)	(8.57)	(21.49)	1.92
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						223.77
12	Earning Per Share (not annualised)						
	(a) Basic Earning Per Share (in Rs.)	(0.90)	(1.92)	0.49	(2.82)	(0.13)	6.81
	(b) Diluted Earning Per Share (In Rs.)	(0.90)	(1.92)	0.49	(2.82)	(0.13)	6.81

Notes

- 1 The above results were reviewed by the Audit Committee in its meeting held on 13th November 2020 and approved by the Board of Directors in its meeting held on 13th November 2020.
- 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 and half year ended 30th September 2020.
- 5 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.



(SANGEETA KETAN SHAH)

DIRECTOR

DIN-05322039

Date: 13/11/2020

Place: Bhilai



HEM HOLDINGS AND TRADING LIMITED

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

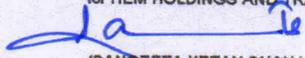
Email ID - compliance@hemholdings.com , Website : www.hemholdings.com
CIN : L65990MH1982PLC026823

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2020

Particulars	(Rs. In Lacs)	
	As at Sep 30,2020	As at March 31,2020
	Unaudited	Audited
ASSETS		
Financial Assets		
Cash and Cash equivalents	69.06	79.02
Receivable	125.48	125.48
Loans	34.50	33.00
Investments	8.72	11.15
Other Financial Assets	0.02	0.02
Total Financial Assets	237.78	248.67
Non-Financial Assets		
Current Tax Assets (net)		
Deffered Tax Assets(net)	2.04	2.04
Property , Plant and equipments	1.25	1.28
Total Non- Financial Assets	3.29	3.32
Total Assets	241.07	251.99
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	0.08	0.08
(II) Other Payables		
(i) total outstandings dues of micro and small enterprises		
(ii) total outstandings dues of creditors other than micro and small enterprises	0.23	0.57
Other financial liabilities	1.50	2.93
Total Financial Liabilities	1.81	3.58
Non- Financial Liabilities		
Current tax liabilities (net)	0.62	0.62
Deffered tax liabilities (net)		
Other non-financial liabilities	0.07	0.02
Total non-financial liabilities	0.69	0.64
Total liabilities	2.50	4.22
EQUITY		
Equity Share Capital	24.00	24.00
Other Equity	214.57	223.77
Total Equity	238.57	247.77
Total Liabilities and Equity	241.07	251.99

BY ORDER OF THE BOARD

for HEM HOLDINGS AND TRADING LTD.


 (SANGEETA KETAN SHAH)
 DIRECTOR
 DIN-05322039

Date: 13/11/2020
Place: Bhilai



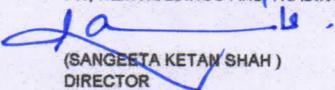
HEM HOLDINGS AND TRADING LTD.

Disclosures of Standalone statement of Cash flow for the year ended 30th September 2020

Particulars	(Rs. In Lacs)	
	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)
A Cash Flow from Operating Activities		
Net Profit/(Loss) before tax and extraordinary items	(6.77)	(0.32)
Adjustment for Depreciation	0.04	0.03
Dividend Income	-	1.56
Profit/(loss) on sale of investment	-	-
Operating Profit before Working Capital changes	(6.73)	(1.85)
Adjustment for :-		
- (Increase)/Decrease in trade & other receivables	0.00	0.00
- (Increase)/Decrease in loans	(1.50)	-
- (Increase)/Decrease in other financial assets	-	(0.16)
- Increase/(Decrease) in trade payables	(0.34)	(0.54)
- Increase/(Decrease) in other financial liabilities	(1.43)	(0.52)
- Increase/(Decrease) in other non-financial liabilities	0.04	-
Cash Generated from Operations	(9.96)	(3.07)
Direct Taxes Paid / (Refund) Received - Net	-	-
Cash Flow before Extra Ordinary Items	(9.96)	(3.07)
Prior-Year Adjustments	-	-
Net Cash from Operating Activities	A (9.96)	(3.07)
B Cash Flow From Investing Activities		
Purchase of Fixed Asset	-	-
Sale of Investment	-	-
Purchase of Investment	-	-
Dividend Received	-	1.56
Profit/(Loss) on sale of Investment	-	-
Net Cash from Investing Activities	B -	1.56
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)	(9.96)	(1.51)
Cash & Cash Equivalent at the beginning of the year	79.02	17.84
Cash & Cash Equivalent at the end of the period	69.06	16.33

BY ORDER OF THE BOARD

For, HEM HOLDINGS AND TRADING LTD.


(SANGEETA KETAN SHAH)
DIRECTOR
DIN-05322039

Date: 13/11/2020
Place: Bhilai



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

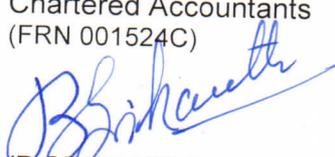
TO THE BOARD OF DIRECTORS OF HEM HOLDINGS & TRADING LTD .

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of HEM HOLDINGS & TRADING LTD. for the half year ended 30th September, 2020 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.

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


(B SRIKANTH)
Partner
Mem. No. 072217
(UDIN – 20072217AAAADF9319)



Place: Bhilai
Date : 13th November, 2020