

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/investors@hemholdings.com

CIN: L65990MH1982PLC026823

Date: 14.11.2025

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, 2025.

The Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the 2nd quarter 2025-26 is also enclosed.

The Meeting of the Board of Directors started at 06.00 PM and ended at 8.30 PM.

Thanking You.

Yours Faithfully,

For Hem Holdings and Trading Limited

SANGEETA KETAN SHAH
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SANGEETA KETAN SHAH
Date: 2025.11.14
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Sangeeta Ketan Shah
(Managing 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 & half year ended on September 30th, 2025.

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 & half year ended on **30th September, 2025** 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: 25076736BM9WTP2576

Place: DURG

Date: 14.11.2025

HEM HOLDINGS AND TRADING LIMITED

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KURLA, MUMBAI, MAHARASHTRA, INDIA, 400070,

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

CIN : L65990MH1982PLC026823

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025

Particulars	(Rs. In Lakhs)	
	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before taxes and extraordinary items	35.29	0.48
Adjustment for Depreciation	-	0.71
Interest Income	-	-
Profit/(Loss) on sale on Investments	-	-
Operating Profit before Working Capital Changes	35.29	1.19
Adjustment for :-		
- (Increase)/ Decrease in trade & other receivables	-	-
- (Increase)/ Decrease in loans	-158.00	-
- (Increase)/ Decrease in other financial assets	-	-0.946
- Increase/ (Decrease) in trade & other payables	0.31	-0.25
- Increase/ (Decrease) in other financial liabilities	100.01	0.21
- (Increase)/ Decrease in other non-financial assets	-4.25	-
- Increase/ (Decrease) in other non-financial liabilities	0.03	-0.03
Cash generated from operations	-26.61	0.18
Direct taxes paid/Refund received - Net	-	-
Cash Flow before extraordinary items	-26.61	0.18
Prior year adjustments		
Net Cash from Operating activities	A -26.61	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
Net Cash from Financing activities	C -	2.19
Net Increase in Cash & Cash Equivalents (A+B+C)	-26.61	2.37
Cash & Cash Equivalents at the beginning of the period	30.24	7.95
Cash & Cash Equivalents at the end of the period	3.63	10.32

By Order of the Board
For, Hem Holdings And Trading Limited

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SHAH
Date: 2025.11.14 20:19:38 +05'30'

(Sangeeta Ketan Shah)

Director

DIN-05322039

Date : 14.11.2025

Place : Bhilai

HEM HOLDINGS AND TRADING LIMITED

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STATEMENT OF ASSETS AND LIABILITIES AS AT SEP 30, 2025

(Rs. In Lakhs)

Particulars	As at Sep 30,2025	As at March 31,2025
	Unaudited	Audited
<u>ASSETS</u>		
<u>Financial Assets</u>		
Cash and Cash equivalents	3.63	30.24
Receivable	0.00	0.00
Loans	853.47	695.47
Investments	0.00	0.00
Other Financial Assets	28.20	28.20
Total Financial Assets	885.30	753.91
<u>Non-Financial Assets</u>		
Current Tax Assets (net)	7.99	3.74
Deffered Tax Assets(net)	0.00	0.00
Property , Plant and equipments	0.00	0.00
Total Non- Financial Assets	7.99	3.74
Total Assets	893.29	757.65
<u>LIABILITIES & EQUITY LIABILITIES</u>		
<u>Financial Liabilities</u>		
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	0.20	0.16
(II) Other Payables		
(i) total outstandings dues of micro and small enterprises	0.95	0.68
(ii) total outstandings dues of other than micro and small enterprises		
Other financial liabilities	641.01	541.00
Total Financial Liabilities	642.15	541.84
Non- Financial Liabilities		
Current tax liabilities (net)		
Deffered tax liabilities (net)	0.05	0.01
Other non-financial liabilities		
Total non-financial liabilities	0.047	0.014
Total liabilities	642.201	541.851
<u>EQUITY</u>		
Equity Share Capital	24.000	24
Other Equity	227.09	191.80
Total Equity	251.09	215.80
Total Liabilities and Equity	893.29	757.65

**SANGEETA
KETAN SHAH**

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Un-Audited Financial Results for the Half Year Ended 30th September, 2025

(Rs. Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Previous Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Revenue from operations	21.74	20.71	3.66	42.45	3.66	29.96
	(b) Other Income	0.00	0.00	3.00	0.00	6.00	7.50
	Total Revenue (a + b)	21.74	20.71	6.66	42.45	9.66	37.46
2	Expenses						
	(a) Employee benefits expense	0.00	0.00	0.58	0.00	0.93	0.93
	(b) Finance costs	0.03	0.03	0.08	0.06	0.08	0.05
	(c) Depreciation and amortisation expense	0.00	0.00	0.36	0.00	0.72	1.07
	(d) Other expenses	2.10	5.00	2.39	7.10	7.45	155.72
	Total Expenses	2.13	5.03	3.41	7.16	9.18	157.77
3	Profit before exceptional and extraordinary items & Tax	19.61	15.68	3.25	35.29	0.48	(120.31)
4	Exceptional & Extraordinary Items						
5	Profit before Tax	19.61	15.68	3.25	35.29	0.48	(120.31)
6	Tax expense						
	a) Current Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
	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	0.00
7	Profit after tax (8 - 9)	19.61	15.68	3.25	35.29	0.48	(120.31)
8	Other comprehensive income for the period, net of taxes	0.00	0.00	0.00	0.00	0.00	24.27
9	Total comprehensive income for the period, net of taxes	19.61	15.68	3.25	35.29	0.48	(96.03)
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	227.09	207.48	273.95	227.09	273.95	191.80
12	Earning Per Share (not annualised)						
	(a) Basic Earning Per Share (in Rs.)	8.17	6.53	1.35	14.71	0.20	(50.13)
	(b) Diluted Earning Per Share (In Rs.)	8.17	6.53	1.35	14.71	0.20	(50.13)

Notes

1. The above results were reviewed by the Audit Committee in its meeting held on held on 14th November 2025 and approved by the Board of Directors in its meeting held on 14th November 2025
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 2025
- 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.

SANGEETA
KETAN SHAH

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KETAN SHAH
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(SANGEETA KETAN SHAH)

DIRECTOR

DIN-05322039

DATE : 14.11.2025

PLACE : BHILAI