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: 05.11.2026

To,
The Listing Department,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra-400001

REF: HEM HOLDINGS AND TRADING LIMITED (SCRIP CODE: 505520) | SYMBOL: ZHEMHOLD

SUBJECT: Outcome of the Board Meeting held today on 05th November, 2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

MEETING CONCLUSION TIME: 01:30 P.M.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors of the Company at its meeting held on Thursday, the 05th November, 2026 held at the registered office of the company situated at Unit No. V-348, The Centrium, 3rd Floor, Kurla, Kirol, LBS, Mumbai-400070, Maharashtra, India which commenced at 12:00 P.M. and concluded at 01:30 P.M., to consider and approve:

1. The Un-Audited Financial Results (Standalone) for the Quarter and Half Year ended 30th September, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Independent Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the Quarter and Half Year ended 30th September, 2026.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For Hem Holdings and Trading Limited

Ravi Manoharlal Kharwad
DIN: 0207606
Managing Director
Enclosed: as mentioned above.

B.M. Gattani & Co.

Chartered Accountants

B-702, Om Sai Shravan,
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, 3rd 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 half year ended September 30, 2026 and the Standalone Unaudited Year to Date Results for the period April 01, 2026 to September 30, 2026 ("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 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 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

B. M. GATTANI & CO. MUMBAI MEM NO. 047066 Chartered Accountants

Balmukund N Gattani
Proprietor
Membership No.: 047066
UDIN: 26047066SDXMBO9245
Place: Mumbai
Date: 05/11/2026

Financial results by company

HEM HOLDINGS AND TRADING LIMITED

CIN: L65990MH1982PLC026823

Reg. Office: Unit No. V-348, The Centrium, 3rd Floor, Kurla Kirol, LBS, Kurla, Mumbai-400070, Maharashtra
Tel: 022 - 25162488 Email-Id: compliance@hemholdings.com

STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH September, 2026

PART I

(Rs. in Lakhs)

Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2026

	Particulars	Quarter Ended			Haf Year Ended		Year Ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period	Year to date figures for the previous year	
	(Refer Notes Below)	(30/09/2026) (Unaudited)	(30/06/2026) (Unaudited)	(30/09/2025) (Unaudited)	(30/09/2026) (Unaudited)	(30/09/2025) (Unaudited)	(31/03/2026) (Audited)
1	Revenue from Operation	0.00	0.00	21.74	0.00	42.45	71.13
	Other income	0.00	0.00	0.00	0.00	0.00	0.21
	Total Revenue (I + II)	0.00	0.00	21.74	0.00	42.45	71.34
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.45	1.37	0.00	1.82	0.00	1.38
	(e) Finance Cost	0.05	0.00	0.03	0.05	0.06	0.09
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	0.16	5.96	2.10	6.12	7.10	8.71
	Total expenses	0.65	7.33	2.13	7.98	7.16	10.18
3	Profit / (Loss)before exceptional and extraordinary items and tax (III - IV)	(0.65)	(7.33)	19.61	(7.98)	35.29	61.15
4	Exceptional items	0.00	252.21	0.00	252.21	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	(0.65)	(259.54)	19.61	(260.19)	35.29	61.15
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax						
7	Net Profit / (Loss) for the period	(0.65)	(259.54)	19.61	(260.19)	35.29	61.15
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	(0.65)	(259.54)	19.61	(260.19)	35.29	61.15
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	24.00	24.00	24.00	24.00	24.00	24.00
11	Earnings per equity share:						
	(1) Basic	(0.27)	(108.14)	8.17	(108.41)	14.70	25.48
	(2) Diluted	(0.27)	(108.14)	8.17	(108.41)	14.70	25.48

Hem Holdings & Trading Limited

Ravi Mohanlal Kharwad
DIN: 02079696
Managing Director

Notes:

1. The above unaudited financial results for the quarter and half year ended September 30,2026 have been reviewed by the Audit Committee and its recommedation have been approved by the Board of Directors at its meeting held on 05th November,2026.

2. The Statutory Auditor of the company has carried out a Limited review of the financial results for the quarter and half year ended September 30,2026 in terms of Regulation 33 of the Securities and Exhchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015. There is no qualification in the Limited Review Report issued for the said period.

3.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

5. The Standalone Financial Results of the company for the 2nd Quarter ended 30th September, 2026 are available on the Company's website www.hemholdings.com and on the website (www.bseindia.com)

HEM HOLDINGS AND TRADING LIMITED

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Tel: 022 - 25162488 Email-Id: compliance@hemholdings.com

STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH September, 2026

Stamenet Of Assets and Liability		
		(Rs. In Lakhs)
Particulars	Standalone	
	As at 30th Sept 2026	As at 31st March 2026
	Unaudited	Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	-	-
Capital Work In Progress	-	-
Other Intengible Assets	-	-
Intengible assets under Development	-	-
Financial Assets	-	-
i) Investment	-	-
ii) Loan	408.24	150.02
iii) Other Financial Assets	-	-
Deferred Tax Assets (net)	-	-
Other non current Assets	28.20	28.20
Total Non Current Assets	**436.43**	**178.22**
Current Assets		
Inventories	-	-
Financial Assets	-	-
i) Trade Receivable	-	-
ii) Cash and Cash Equivalents	0.3	573.84
iii) Bank Balance other than (ii)above	-	-
iv) Loans and Advances	-	-
iv) Investment	-	-
Other Current Assets	6.31	6.31
Total Curent Assets	**6.59**	**580.15**
Total Assets	**443.03**	**758.37**
B) Equity and Liabilities		
Equity Share Capital	24.00	24.00
Other Equity	-7.25	252.95
Total Equity	**16.75**	**276.94**
Non Current Liabilities		
Financial Liabilities		
i)Borrowings	-	-
Defered Tax Liabilities		-
Other non current liabilities	390.81	440.01
Total Non Current Liabilities	**407.56**	**716.95**
Current Liabilities		
Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	-1.45	-
iii) Other Financial Liabilities	41.00	41.00
Provisions	0.42	-
Other Current Liabilities	-4.5	0.42
Total Current Liabilities	**35.47**	**41.42**
Total Equity and Liabilities	**443.03**	**758.37**

Hem Holdings Trading Limited

Ravi Manoharlal Kharwal
DIN: 02079606
Managing Director

HEM HOLDINGS AND TRADING LIMITED
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STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH September, 202

Cash Flow Statement		(Amount in Lacs)
Particulars	**For the period ended on 30.09.2026**	**For the period ended on 30.09.2025**
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	**-260.19**	**35.29**
Adjustments for:		
Depreciation	0.00	0.00
Preliminery Exps. Written off	0.00	0.00
Finance Cost	0.00	0.00
Dividend Written back/excess provision for taxation	0.00	0.00
Operating Profit before Working Capital Changes	**-260.19**	**35.29**
Movements in Working Capital :		
Decrease / (Increase) in Inventories	0.00	0.00
Decrease / (Increase) in Sundry Debtors	0.00	0.00
Decrease / (Increase) in Loans and Advances	0.00	-158.00
Decrease / (Increase) in Other Current Assets	0.00	-4.25
Decrease / (Increase) in Other Non Current Assets	0.00	0.00
(Decrease) / Increase in Trade Payables	-1.45	0.31
(Decrease) / Increase in Short Term Provisions	0.42	0.00
(Decrease) / Increase in Current Liabilities	0.00	0.00
(Decrease) / Increase in Other non Current financial liabilities	0.00	0.03
(Decrease) / Increase in Other Current financial liabilities	-4.92	100.01
(Decrease) / Increase in Other Current Liabilities	0.00	0.00
Cash (used in) / generated from operations	**-266.15**	**-26.61**
Direct Taxes Paid (net of refunds)	0.00	0.00
Net cash (used in) / generated from operating activities (A)	**-266.15**	**-26.61**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Loan given	-258.22	
Purchase of Investment	0.00	
Sale / Disposal of Fixed Assets	0.00	0.00
Profit on sale of Investment / Assets	0.00	0.00
Net cash (used in) / generated from investing activities (B)	**-258.22**	**0.00**

Hem Holdings & Trading Limited

C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment) / Proceeds From Long Term Borrowings	-49.21	0.00
(Repayment) / Proceeds From Short Term Borrowings	0.00	0.00
Repayment / (Proceeds) From Long Term Loans & Advances	0.00	0.00
Proceeds from Issue of Shares	0.00	0.00
Interest Expense	0.00	0.00
Dividend	0.00	0.00
Net cash (used in) / generated from financing activities (C)	**-49.21**	**0.00**
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	**-573.57**	**-26.61**
Cash and cash equivalents at the beginning of the	**3.63**	**30.24**
Cash and cash equivalents at the end of the year	**-569.94**	**3.63**
Components of cash and cash equivalents		
Cash and cheques on hand	0.00	0.00
With Scheduled Banks		
- in Current Account	0.00	0.00
- in Term Deposit Accounts	0.00	0.00
	0.00	**0.00**

Ravi Manoharlal Kharwad
DIN: 02079608
Managing Director

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
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Date: 05.11.2026

To,
The Listing Department,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra-400001

REF: HEM HOLDINGS AND TRADING LIMITED (SCRIP CODE: 505520) | SYMBOL: ZHEMHOLD

SUBJECT: Non-Applicability of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September, 2026

Dear Sir/Madam,

We would like to inform you that pursuant to Regulation 15(2) of SEBI (LODR) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and clause (b) to (i) of Sub Regulation (2) of Regulation 46 and Para C, D and E of Schedule V, shall not apply to the Company since, the Paid-up Equity Share Capital and Net Worth as on 31st March, 2026 is less than Rs. 10 Crore and Rs. 25 Crore respectively, Accordingly the Company falls under the exemption criteria provided and is not required to comply with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For Hem Holdings and Trading Limited

Ravi Manoharlal Khatwad
DIN: 02076996
Managing Director