

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

Date: 13.08.2024

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 first Quarter ended 30th June, 2024.

The Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the 1st quarter 2024-25 is also enclosed.

You are requested to take the above information on record and disseminate the same for the information of the stakeholders.

The Meeting of the Board of Directors started at 12.00 PM and ended at 2.00 PM

Thanking You.

Yours Faithfully,

For Hem Holdings and Trading Limited



Sangeeta Ketan Shah
(Managing Director)
DIN - 05322039

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Unaudited Standalone Financial Results for Quarter ended 30th June, 2024

Sr. No.	Particulars	Quarter Ended			(Rs. in Lacs) Year ended	
		30.06.2024 (Un-Audited)	31.03.2024 (Un-Audited)	30.06.2023 (Un-Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	INCOME					
	(a) Revenue from operations	-	21.56	-	25.13	6.42
	(b) Other Income	3.00	5.04	-	9.97	6.30
	TOTAL INCOME (a + b)	3.00	26.60	0.00	35.10	12.72
2	EXPENDITURE					
	(a) Employee benefits expense	0.35	0.00	0.48	1.14	2.58
	(b) Finance costs	0.00	0.06	0.01	0.07	0.02
	(c) Depreciation and amortization expenses	0.36	0.39	0.37	1.50	1.58
	(d) Other expenses	5.06	2.62	5.25	13.69	9.40
	TOTA EXPENDITURE	5.77	3.07	6.11	16.40	13.58
3	Profit before exceptional and extraordinary items & Tax	(2.77)	23.53	(6.11)	18.70	(0.86)
4	Exceptional & Extraordinary Items					
5	Profit before Tax	(2.77)	23.53	(6.11)	18.70	(0.86)
6	Tax expense					
	a) Current Tax Expense	0.00	3.54	0.00	3.54	0.50
	b) Deferred Tax/ (credit)(net)	0.00	0.00	0.00	0.00	0.00
	Total Expense (a +b)	0.00	3.54	0.00	3.54	0.50
7	Profit after tax (8 - 9)	(2.77)	19.99	(6.11)	15.16	(1.36)
8	Other comprehensive income for the period, net of taxes	0.00	39.24	0.00	39.24	1.58

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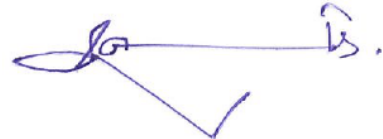
9 Total comprehensive income for the period, net of taxes	(2.77)	59.23	(6.11)	54.40	0.22
10 Paid Up Equity Share Capital	24.00	24.00	24.00	24.00	24.00
(Face Value of the shares shall be indicated)	10.00	10.00	10.00	10.00	10.00
11 Reserve excluding Revaluation Reserve	270.70	65.64		273.47	219.06
12 Earnings Per Share (not annualized)					
(a) Basic Earnings Per Share (in Rs.)	(1.15)	8.33	(2.54)	6.32	(0.57)
(b) Diluted Earnings Per Share (In Rs.)	(1.15)	8.33	(2.54)	6.32	(0.57)

Notes:

1. The above results were reviewed by the Audit Committee in its meeting held on 13th August, 2024 and approved by the Board of Directors in its meeting held on 13th August, 2024.
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 June 2024.
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: 13.08.2024

Place: Bhilai

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 ended on June 30th, 2024.

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** ('the Company') for the quarter ended on **30th June, 2024** 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: 24076736BKDQHP3468



Place: DURG

Date: 13.08.2024