

SPICE ISLANDS INDUSTRIES LIMITED

(Earlier known as Spice Islands Apparels Limited)

Regd. Office: Unit No. 3043-3048, 3rd Floor, Bhandup Industrial Estate, Pannalal Silk Mills
Compound, L.B.S. Marg, Bhandup (West), Mumbai – 400 078.

Tel.: +91 (22) 6740 0800, 2282 3128 Fax: +91 (22) 22826167, Email-id: sales@spiceislandsindia.com

CIN NO: L11045MH1988PLC050197

Date: November 14, 2024

To,

The Listing/Compliance Department, BSE LTD.

Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400001

BSE CODE: 526827

**Sub: Disclosure under Regulation 30 and Regulation 47 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Ref.: Regulation 47 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III Part A Para A (12) and Regulation 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose copies of the notice of meeting of the Board of Directors of the Company scheduled to be held on Tuesday, November 12, 2024, at 11.00 am at the registered office of the Company inter-alia, to consider inter alia, the un-audited Financial Results for the 2nd quarter and half year ended September 30, 2024 and any other business (s) as per discretion of the Board of Directors., as published in the following newspapers:

1. The Free Press Journal, in English;
2. Navshakti, Mumbai in Marathi

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For Spice Islands Industries Limited

(Arti Lalwani)

Company Secretary and Compliance Officer

Membership no. A59871

Place: Mumbai

| SAT INDUSTRIES LIMITED | | | | | | | | | | |
|--|---|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|-----------------------|
| Regd Office : 121, B - Wing, Mittal Tower, Nariman Point, Mumbai - 400021; Tel: 022-66107025 E-mail: corporate@satgroup.in; Website: www.satgroup.in; CIN - L25199MH1984PLC034632 Extract of the Unaudited Standalone & Consolidated Financial Results for the Quarter and Six Months Ended 30th September, 2024 | | | | | | | | | | |
| (Rs. in Lakhs) | | | | | | | | | | |
| Sr. No. | Particulars | Standalone | | | Consolidated | | | Quarter Ended 30-09-2024 | Half Year Ended 30-09-2024 | Year Ended 31-03-2024 |
| | | Quarter Ended 30-09-2024 | Quarter Ended 30-09-2023 | Half Year Ended 30-09-2024 | Quarter Ended 30-09-2024 | Quarter Ended 30-09-2023 | Half Year Ended 30-09-2024 | | | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| 1 | Total Income from Operations | 794.58 | 21,219.48 | 1,415.67 | 14,907.69 | 32,364.75 | 27,856.89 | | | |
| 2 | Net Profit for the period (before Tax, Exceptional and/or Extraordinary items) | 637.40 | 18,697.84 | 1,134.35 | 3,105.00 | 20,075.71 | 5,487.17 | | | |
| 3 | Net Profit for the period before tax (after Exceptional and/or Extraordinary items) | 637.40 | 18,697.84 | 1,134.35 | 3,092.19 | 20,075.71 | 5,474.36 | | | |
| 4 | Net Profit for the period after tax (after Exceptional and/or Extraordinary items) | 475.07 | 16,477.92 | 847.88 | 2,236.65 | 17,480.53 | 4,037.54 | | | |
| 5 | Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)) | 488.46 | 16,480.21 | 867.42 | 2,314.70 | 17,533.80 | 4,122.35 | | | |
| 6 | Equity Share Capital | 2,261.70 | 2,261.70 | 2,261.70 | 2,261.70 | 2,261.70 | 2,261.70 | | | |
| 7 | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 8 | Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) | | | | | | | | | |
| | Basic | 0.42 | 14.57 | 0.75 | 1.98 | 15.46 | 3.57 | | | |
| | Diluted | 0.42 | 14.57 | 0.75 | 1.98 | 15.46 | 3.57 | | | |

Notes:
The above information is an extract of the detailed format of unaudited result for the quarter and six months ended on September 30, 2024 filed with BSE Limited & National Stock Exchange of India Limited under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the unaudited standalone and consolidated financial results for the second quarter and six months ended September 30, 2024 are available on the Company website i.e. www.satgroup.in and the Stock Exchange websites i.e. www.bseindia.com and www.nseindia.com

By Order of the Board of Directors
of SAT Industries Limited
Harikant Turgalia
Whole-Time Director (DIN: 00049544)

Place : Mumbai
Date : 12th November, 2024

| DEUTSCHE INVESTMENTS INDIA PRIVATE LIMITED | | | | | | |
|--|-----------------------|------------|-----------------------|------------|--------------------|--|
| CIN : U65923MH2005PTC153486 Block B1, Nirfon Knowledge Park, Western Express Highway, Goregaon (East), Mumbai - 400063 Tel : + 91 (22) 7180 3783 / 85 / 86 / 97. Fax : + 91 (22) 7180 3799 | | | | | | |
| Extract of Financial Results for the quarter ended September 30, 2024 | | | | | | |
| (Currency: Indian Rupees in Millions) | | | | | | |
| Particulars | For the quarter ended | | For the quarter ended | | For the year ended | |
| | 30.09.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 | |
| | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1. Total Income from Operations | 791.96 | 592.86 | 2,495.09 | | | |
| 2. Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items) | 223.44 | 118.86 | 990.96 | | | |
| 3. Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items) | 223.44 | 118.86 | 990.96 | | | |
| 4. Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items) | 165.93 | 86.18 | 739.57 | | | |
| 5. Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)) | 170.41 | 83.83 | 743.05 | | | |
| 6. Paid up Equity Share Capital | 528.85 | 528.85 | 528.85 | | | |
| 7. Reserves (excluding Revaluation Reserve) | 2,429.58 | 1,577.29 | 2,148.64 | | | |
| 8. Securities Premium Account | 7,195.80 | 7,195.80 | 7,195.80 | | | |
| 9. Net worth | 10,106.37 | 9,016.94 | 9,729.54 | | | |
| 10. Total Outstanding Debt | 19,114.58 | 21,041.26 | 19,890.90 | | | |
| 11. Debt Equity Ratio | 1.88 | 2.26 | 2.01 | | | |
| 12. Basic & Diluted Earnings Per Share (of Rs. 10/- each) (for continuing operations) | 3.14 | 1.63 | 13.98 | | | |

Notes:
1 The above is an extract of the detailed format of quarterly/annual financial results filed with the Stock Exchanges under Regulation 52 of LODR Regulations. The full format of the quarterly/annual financial results are available on the website of the Stock Exchange viz. www.nseindia.com and Company's website https://country.db.com/india/deutsche-investments-india/
2 For the other line items referred in regulation 52 (4) of the LODR Regulations, pertinent disclosures have been made to the National Stock Exchange and can be accessed on the www.nseindia.com.

For Deutsche Investments India Private Limited
Manu Sharma
CEO & Director
DIN: 09744923

Anjalee Paatil
Director
DIN: 00643278

Place: Mumbai
Date: November 11, 2024

| HEM HOLDINGS AND TRADING LIMITED | | | | | | | | | | |
|---|--|---------------|------------|------------|-----------------|------------|------------|-----------------------|-----------------------|-----------------------|
| CIN: L65990MH1982PLC026823 Registered Office: 601/602A, Fair Link Centre, Off Andheri Link Road, Andheri (West), Mumbai-400053, Email: compliance@hemholdings.com | | | | | | | | | | |
| Extract of Statement of Unaudited Financial Results for the Quarter and Half year ended on 30th September, 2024 | | | | | | | | | | |
| Sl No. | Particulars | Quarter ended | | | Half Year Ended | | | Year Ended 31.03.2024 | Year Ended 31.03.2024 | Year Ended 31.03.2024 |
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 | | | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Audited | Audited | Audited |
| 1 | Total Income from Operations | 6.66 | 3 | 5.5 | 9.66 | 5.50 | 35.10 | | | |
| 2 | Net Profit/(Loss) from operations before exceptional items and tax | 3.25 | (2.77) | (0.28) | 0.48 | (6.39) | 18.70 | | | |
| 3 | Net Profit/(Loss) before tax | 3.25 | (2.77) | (0.28) | 0.48 | (6.39) | 18.70 | | | |
| 4 | Net Profit/(Loss) for the period after tax | 3.25 | (2.77) | (0.28) | 0.48 | (6.39) | 15.16 | | | |
| 5 | Total Comprehensive Income for the period (Comprising Profit/(Loss) and other Comprehensive income for the period) | 3.25 | (2.77) | (0.28) | 0.48 | (6.39) | 54.40 | | | |
| 6 | Paid-up equity share capital (Face Value of the Share shall be indicated) | 24 | 24 | 24 | 24 | 24 | 24 | | | |
| 7 | Other Equity | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | | | |
| 8 | Reserve excluding Revaluation Reserve | | | | | | 219.06 | | | |
| 9 | Earnings Per Share of Rs 10/- each (not annualised): | | | | | | | | | |
| | a) Basic | 1.35 | (1.15) | (0.12) | 0.20 | (2.66) | 6.32 | | | |
| | b) Diluted | 1.35 | (1.15) | (0.12) | 0.20 | (2.66) | 6.32 | | | |

Notes:
1. The above results were reviewed by the Audit Committee in its meeting held on 12th November 2024 and approved by the Board of Directors in its meeting held on 12th November 2024.
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 2024.
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.
Sd/-
(SANGEETA KETAN SHAH) DIRECTOR
DIN-0532039

Date - 12/11/2024
Place - Bhilai

| SPICE ISLANDS INDUSTRIES LIMITED | | | | | | | | | | |
|--|--|----------------|--------------|--------------|----------------|--------------|----------------|-----------------------|-----------------------|-----------------------|
| (Earlier known as Spice Islands Apparels Ltd.) Regd. Office: Unit 3043-3048, 3 rd Floor, Bhandup Industrial Estate Pannalal Silk Mills Compd., L.B.S Marg, Bhandup (W), Mumbai-400078 ☐ Phone: +91-22-6740 0800, ☐ Website: www.spiceislandsapparelslimited.com ☐ CIN: CIN: L11045MH1988PLC050197 | | | | | | | | | | |
| Statement of Unaudited Financial Results For the Quarter Ended September 30, 2024 | | | | | | | | | | |
| Prepared in compliance with the Indian Accounting Standards (Ind-AS) | | | | | | | | | | |
| SR. NO. | PARTICULARS | Quarter Ended | | | Half Yearly | | | Year Ended 31.03.2024 | Year Ended 31.03.2024 | Year Ended 31.03.2024 |
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 | | | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Audited | Audited | Audited |
| 1 | Income | | | | | | | | | |
| | Revenue from operations | 10.03 | 24.37 | 12.50 | 34.40 | 32.17 | 85.88 | 89.81 | | |
| | Other Income | 6.48 | 0.00 | 7.55 | 6.48 | 8.76 | 22.08 | 43.17 | | |
| | Total Income | 16.51 | 24.37 | 20.05 | 40.88 | 40.93 | 107.96 | 132.98 | | |
| 2 | Expenses | | | | | | | | | |
| | Cost of materials consumed | 5.57 | 0.00 | 0 | 5.57 | 0.00 | 48.96 | - | | |
| | Purchase of stock in trade | - | - | - | 0.56 | - | - | - | | |
| | Change in inventories of finished goods, stock in trade | 0.00 | 0.00 | 0 | 0.00 | 0.00 | - | - | | |
| | Employee benefit expenses | 3.61 | 2.18 | 0.75 | 5.79 | 1.50 | 3.80 | 4.26 | | |
| | Finance costs | 1.64 | 1.57 | 1.59 | 3.21 | 3.15 | 6.00 | 6.37 | | |
| | Depreciation and amortisation | -0.57 | 2.95 | 0.81 | 2.38 | 1.67 | 4.28 | 3.97 | | |
| | Other Expenses | 35.37 | 11.54 | 8.49 | 46.91 | 21.20 | 55.17 | 86.52 | | |
| | Total Expenses | 46.21 | 18.24 | 11.64 | 64.45 | 27.52 | 118.21 | 101.12 | | |
| | Profit/(Loss) before exceptional items and Tax | -29.69 | 6.13 | 8.41 | -23.56 | 13.41 | (10.25) | 31.86 | | |
| | Exceptional Items-Others Gain/(Loss) | - | - | - | - | - | - | - | | |
| | Profit/(Loss) before Tax | -29.69 | 6.13 | 8.41 | -23.56 | 13.41 | (10.25) | 31.86 | | |
| | Tax Expenses | - | - | - | - | - | 1.98 | 0 | | |
| | Deferred Taxes asset/(liability) | -66.54 | - | - | -66.54 | - | - | - | | |
| | Income Tax Earlier Year Adjustment | 2.88 | - | - | 2.88 | - | - | - | | |
| | Profit/(Loss) for the period from Continuing operations | -93.35 | 6.13 | 8.41 | -87.22 | 13.41 | (12.23) | 31.86 | | |
| | Other Comprehensive Income (net of income tax) | - | - | - | - | - | - | - | | |
| | A Items that will not be reclassified to profit or loss | - | - | - | - | - | 1.81 | 0.72 | | |
| | B Items that will be reclassified to profit or loss | - | - | - | - | - | - | - | | |
| | Total other Comprehensive Income | - | - | - | - | - | 1.81 | 0.72 | | |
| | Total Comprehensive Income for the period | (93.35) | 6.13 | 8.41 | (87.22) | 13.41 | (10.42) | 32.58 | | |
| | Paid up Equity Share Capital (Face value ₹ 10 per share) | 430.00 | 430.00 | 430.00 | 430.00 | 430.00 | 430.00 | 430.00 | | |
| | Earnings per share (Equity shares, par value Rs.10/- each) | | | | | | | | | |
| | Basic | (2.17) | 0.14 | 0.20 | (2.03) | 0.31 | (0.24) | 0.74 | | |
| | Diluted | (2.17) | 0.14 | 0.20 | (2.03) | 0.31 | (0.24) | 0.74 | | |

(Below notes are integral part of financials)

Un Audited Statement of Assets and Liabilities For the Quarter Ended September 30 2024

Prepared in compliance with the Indian Accounting Standards (Ind-AS)

| PARTICULARS | For the period ended 30.09.2024 | For the period ended 30.09.2023 | For the period ended 31.03.2024 | PARTICULARS | For the period ended 30.09.2024 | For the period ended 30.09.2023 | For the period ended 31.03.2024 |
|-------------------------------|---------------------------------|---------------------------------|---------------------------------|---|---------------------------------|---------------------------------|---------------------------------|
| | (Unaudited) | (Unaudited) | (Audited) | | (Unaudited) | (Unaudited) | (Audited) |
| ASSETS | | | | EQUITY & LIABILITIES | | | |
| Non-current assets | | | | Equity | | | |
| Property, Plant and Equipment | 79.35 | 58.60 | 21.21 | Equity share capital | 430.00 | 430.00 | 430.00 |
| Right of Use Asset | - | - | - | Other equity | -547.13 | (479.08) | -459.91 |
| Intangible Assets | - | - | - | | -117.13 | -49.08 | -29.91 |
| Financial assets | - | - | - | LIABILITIES | | | |
| - Investments | - | - | - | Non-current liabilities | | | |
| - Loans | 2.49 | - | - | Financial liabilities | | | |
| - Other financial assets | 0.37 | - | 0.37 | - Borrowings | - | - | - |
| - Non-Current Tax Assets | 14.12 | 7.63 | 9.64 | - Other financial liabilities | 12.00 | 62.50 | 12.00 |
| Deferred tax assets (Net) | 0.88 | 67.42 | 67.42 | Provisions | 3.14 | 3.84 | 3.14 |
| Other non-current assets | 51.00 | - | - | | 15.14 | 66.34 | 15.14 |
| | 145.73 | 136.15 | 98.65 | Current liabilities | | | |
| Current assets | | | | Financial liabilities | | | |
| Inventory | - | - | - | - Borrowings | 175.74 | - | 62.50 |
| Financial assets | - | - | - | - Trade and other payables | - | - | - |
| - Investments | 0.50 | 0.24 | 0.40 | - Due to Micro, Small and Medium Enterprises | - | - | - |
| - Trade receivable | 0.82 | - | - | - Due to Other than Micro, small and Medium Enterprises | 64.80 | - | 2.45 |
| - Loans | - | - | - | - Other financial liabilities | 22.57 | 41.88 | 34.24 |
| - Cash and cash equivalents | 10.72 | 1.61 | 11.50 | Other current liabilities | 45.90 | 96.86 | 43.85 |
| - Other bank balances | 6.28 | 6.28 | 6.28 | Provisions | 1.08 | 7.61 | 0.25 |
| - Other financial assets | 39.00 | - | 10.62 | | 310.09 | 146.36 | 143.29 |
| Other current assets | 5.06 | 19.33 | 1.07 | | 209.10 | 163.61 | 128.52 |
| | 62.38 | 27.46 | 29.87 | | 209.10 | 163.61 | 128.52 |

(Below notes are integral part of financials)

Notes to the Statement of Un-Audited Financial results for the quarter and year ended September 30, 2024:

- The results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The above financial results have been reviewed by the Audit Committee of the board and subsequently approved by the Board of Directors at its respective meetings held on 12th November, 2024. The results have been reviewed by the Statutory Auditor of the Company.
- Spice Islands Industrie s.Ltd. (earlier known as Spice Islands Apparels Limited) (the Company) operates in a single business segments of Hospitality business. As such no further disclosures are required.
- Previous period figures have been regrouped/rearranged wherever considered necessary to conform to the present presentation.
- Apart from Hospitality business, the company is negotiating with the probable customers to rent out its EV scooters for their day to day logistic needs, and once operational regular revenue expected to be generated within this year end. Accordingly, the accompanying Company's financial statements have been prepared assuming that the Company will continue as a going concern which contemplates the realization of assets and the settlement of liabilities in the normal course of business. Accordingly, the financial statement has been prepared on a going concern basis.
- Depreciation Includes reversal of excess depreciation provided earlier

for and on behalf of the board of Director of
SPICE ISLANDS INDUSTRIES LTD
(earlier known as Spice islands Apparels Ltd.)
Sd/-
Faraaz I Chapra
Authorised signatory/ Director
Din No: 07854286

Place : Mumbai
Date : 12th November, 2024

| LIBORD SECURITIES LIMITED | | | | | | |
|--|---------------|------------|---------------|------------|-----------------------|-----------------------|
| CIN: L67120MH1994PLC080572 Regd. Office: 104, M.K. Bhavan, 300, Shahid Bhagat Singh Road, Fort, Mumbai 400001 Phone: 022-22658108 / 09 E-mail: investorrelations@libord.com | | | | | | |
| EXTRACT OF STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 (Rs. in Lakhs) | | | | | | |
| Particulars | Quarter Ended | | Quarter Ended | | Year Ended 31.03.2024 | Year Ended 31.03.2024 |
| | 30.09.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | | |
| | Unaudited | Unaudited | Unaudited | Unaudited | | |

