

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: 08.02.2025

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: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also be available on the website of the Company.

You are requested to take same on record.

Thanking You.

Yours Faithfully,

For Hem Holdings and Trading Limited

Sangeeta Ketan Shah
(Managing Director)
DIN - 05322039

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

Un-Audited Standalone Financial Results for the Quarter Ended 31st December, 2024

Sr. No	Particulars	Quarter Ended			Nine Months Ended		(Rs. Lakhs) Previous Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations						
1	(a) Revenue from operations	7.13	3.66	0.00	10.79	3.57	25.13
	(b) Other Income	1.50	3.00	3.01	7.50	4.94	9.97
	Total Revenue (a + b)	8.63	6.66	3.01	18.29	8.51	35.10
	Expenses						
2	(a) Employee benefits expense	0.00	0.58	0.27	0.93	1.14	1.14
	(b) Finance costs	0.01	0.08	0.00	0.09	0.01	0.07
	(c) Depreciation and amortisation expense	0.36	0.36	0.37	1.08	1.11	1.50
	(d) Other expenses	2.28	2.39	0.80	9.74	11.08	13.69
	Total Expenses	2.64	3.41	1.44	11.83	13.34	16.40
3	Profit before exceptional and extraordinary items & Tax	5.99	3.25	1.56	6.46	(4.84)	18.70
4	Exceptional & Extraordinary Items						
5	Profit before Tax	5.99	3.25	1.56	6.46	(4.84)	18.70
6	Tax expense						
	a) Current Tax Expense	0.00	0.00	0.00	0.00	0.00	3.54

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

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	3.54
7 Profit after tax (8 - 9)	5.99	3.25	1.56	6.46	(4.84)	15.16
8 Other comprehensive income for the period, net of taxes	0.00	0.00	0.00	0.00	0.00	39.24
9 Total comprehensive income for the period, net of taxes	5.99	3.25	1.56	6.46	(4.84)	54.40
10 Paid Up Equity Share Capital (Face Value of the shares shall be indicated)	24.00	24.00	24.00	24.00	24.00	24.00
	10.00	10.00	10.00	10.00	10.00	10.00
11 Reserve excluding Revaluation Reserve						219.06
12 Earnings Per Share (not annualised)						
(a) Basic Earnings Per Share (in Rs.)	2.50	1.35	0.65	2.69	(2.02)	6.32
(b) Diluted Earnings Per Share (In Rs.)	2.50	1.35	0.65	2.69	(2.02)	6.32

Notes: -

1. The above results were reviewed by the Audit Committee in its meeting held on 08th February, 2025 and approved by the Board of Directors in its meeting held on 08th February, 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 31st December, 2024.
4. The above results are also available on Company website www.hemholdings.com and also on the website of BSE.

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

BY ORDER OF THE BOARD

For HEM HOLDINGS AND TRADING LTD.

Date: 08.02.2025

Place: Bhilai

(SANGEETA KETAN SHAH)

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 ended on December 31st, 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 (CIN- L65990MH1982PLC026823)** ('the Company') for the **quarter ended on 31st December, 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: 25076736BMGWN17465



Place: DURG

Date: 08-02-2025

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

B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.: Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities: There has been no default during the quarter under review.

D. Format for Disclosure of Related Party Transaction (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not applicable

E. Statement of Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results (Standalone and Consolidated Separately) (applicable only for Annual Filing i.e., 4th quarter): Not applicable

BY ORDER OF THE BOARD

For HEM HOLDINGS AND TRADING LTD.

Date: 08.02.2025

Place: Bhilai

(SANGEETA KETAN SHAH)

DIRECTOR

DIN - 05322039