

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: May 27, 2026

To,
The Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai – 400001

REF: (Scrip Code: 505520 | Symbol: ZHEMHOLD)

Subject: Outcome of the Board Meeting held on 27.05.2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 Wednesday, the 27th day of May, 2026 at the Registered Office of the Company which commenced 02:00 P.M. and concluded at 04:00 P.M. considered and approved inter-alia:

1. Independent Auditor's Report on Audited Financial Results (Standalone) of the Company for the quarter and year ended 31st March, 2026.
2. The Audited Financial Results (Standalone) for the Quarter and year ended 31st March, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Declaration for unmodified opinion in terms of Regulation 33(3)(d) as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 for Audited Standalone Financial Results for the year ended on 31st March, 2026.
4. The Registrar and Transfer Agent (RTA), MUFG Intime India Pvt. Ltd. (Mumbai), has been transferred to MUFG Intime India Pvt. Ltd. (Delhi).

You are requested to kindly take the same on record.

Yours faithfully,

For Hem Holdings and Trading Limited



Ravi Manoharlal Kharwad
Managing Director
DIN No: 02079606



B.M. Gattani & Co.
Chartered Accountants

B-702, Om Sai Shraavan,
Opp. Shimpoli Telephone Exchange,
Shimpoli, Borivali (W), Mumbai-400092
Tel: 022-28988811, Cell: +91 9022988811
E-Mail: balmukundgattani@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Hem Holdings & Trading Limited

Report on the audit of the Standalone financial results

Opinion

We have audited the accompanying standalone statement of quarterly and year to date financial results of Hem Holdings & Trading Limited ("the Company") for the quarter ended 31st March 2026 and the year to date financial results for the period from 01st April 2025 to 31st March 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and disclosure Requirement) Regulations, 2015, as amended (Listing Regulation).

In our opinion and to the best of our information and according to the explanations given to us, the standalone statements:

- Are presented in accordance with the requirements of Regulation 33 of the Listing Regulation in this regard and
- Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net Profit and other comprehensive income and other financial information of the Company for the quarter ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs"), issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our audit of the financial statements under the Provision of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.



Management's Responsibility for the Standalone Financial Results

The standalone Statements have been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors is responsible for preparation and presentation of the standalone Financial Statements that give a true and fair view of the Net Profit/Loss and other comprehensive income of the Company and other financial information in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with Regulation 33 of the Listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are



also responsible for expressing our opinion on whether the company has an adequate internal financial control system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Standalone statements includes the results for the quarter ended 31st March 2026 being the balancing figure between the figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the financial year, which were subjected to limited review by us, as required under the Listing Regulation.

For and on behalf of
For B.M. Gattani & Co.
Chartered Accountants
Firm Reg. No 113536W


Balmukund Gattani
Proprietor
Membership No. 47066
UDIN : 26047066WSUHJD6389



Date : 27/05/2026
Place : Mumbai

HEM HOLDINGS AND TRADING LIMITED

Regd. Office: 601/602A, Fairlink Centre, Off Andheri Link Road, Andheri (W), Mumbai 400053
CIN : L65990MH1982PLC026823

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March, 2026

(Amount in Lakhs)

Sl. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	12 month ended	Previous Financial Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I.	INCOME					
	Revenue from Operations	7.98	-	19.17	71.13	29.96
	Other Income	0.21	20.71	-	0.21	7.50
	Total Income	8.18	20.71	19.17	71.34	37.46
II.	EXPENSES					
	a) Cost of materials/services consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Change in inventories of finished goods, work-in progress and stock-in trade	-	-	-	-	-
	d) GST / Excise Duty & Service Tax recovered (refer Note 3)	-	-	-	-	-
	e) Employee benefits expenses	1.38	-	-	1.38	0.93
	f) Finance costs	0.02	0.01	(0.04)	0.09	0.05
	g) Depreciation and Amortisation expenses	-	-	(0.01)	-	1.07
	h) Other expenses	0.95	0.62	145.99	8.71	155.72
	Total Expenses	2.36	0.63	145.94	10.18	157.77
III	Profit / (loss) before exceptional items and tax (I-II)	5.83	20.08	(126.78)	61.15	(120.31)
IV	Exceptional item	-	-	-	-	-
V	Profit / (Loss) before tax (III-IV)	5.83	20.08	(126.78)	61.15	(120.31)
VI	Tax expense					
	Current Tax	-	-	-	-	-
	MAT credit Entitlement	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
VII	Profit / (Loss) after tax for the period from continuing operations (V - VI)	5.83	20.08	(126.78)	61.15	(120.31)
VIII	Other Comprehensive Income					
	a) Other Comprehensive Income	-	-	-	-	24.27
	Other comprehensive income for the period after tax (VIII)	-	-	-	-	24.27
IX	Total comprehensive income for the period (VII + VIII)	5.83	20.08	(126.78)	61.15	(96.04)
X	Paid-up Equity Share Capital (Face value of Re.10/- each)	24.00	24.00	24.00	24.00	24.00
XI	Reserves					
XII	Earnings per Share (face value of Re 1/- each) -					
	(a) Before Exceptional Items - Basic	2.43	8.36	(52.83)	25.48	(50.13)
	- Diluted	2.43	8.36	(52.83)	25.48	(50.13)
	(b) After Exceptional Items - Basic	2.43	8.36	(52.83)	25.48	(50.13)
	- Diluted	2.43	8.36	(52.83)	25.48	(50.13)

Notes :

- 1 The above Unaudited Financial Results of the Company for the year & quarter ended **31st March, 2026** have been reviewed, recommended and were approved by the Board of Directors at their meeting held on **27th May, 2026**. The Statutory Auditors of the Company have carried out a Review of aforesaid results.
- 2 The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.
- 3 No Investor Complaint were pending at the end of the quarter
- 4 Company has only one reportable segment



Ravi Manoharlal Kharwad
Managing Director
DIN:- 02079606

Place : Mumbai
Date : 27.05.2026

HEM HOLDINGS AND TRADING LIMITED


CIN : L65990MH1982PLC026823

Regd. Office: 601/602A, Fairlink Centre, Off Andheri Link Road, Andheri (W), Mumbai 400053

Statement of Asset & Liabilities as at Quarter and yearly Ended March 31, 2026

(Figure in Lakhs)

S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025(Audited)
A	ASSETS		
	(1) Non- Current Assets		
	(a) Properties, Plant & Equipments and Intangible Assets		
	(i) Properties, Plant & Equipments	-	-
	(ii) Intangible assets	-	-
	(iii) Capital Work in progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non - current Investments	-	-
	(c) Long term loans and advances	150.02	695.46
	(d) Other non-current assets	28.20	28.20
	(e) Deferred Tax Assets	-	0.00
	(2) Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	-	-
	(c) Trade Receivables	-	-
	(d) Cash and Cash Equivalents	573.84	30.24
	(f) current assets (Tax)	6.31	3.75
	TOTAL	758.38	757.65
B	EQUITY AND LIABILITIES		
	(1) Shareholder's Funds		
	(a) Share capital	24.00	24.00
	(b) Reserves and Surplus	252.95	191.80
	(c) Money received against share warrants	-	-
	(2) Share application money pending allotments		
	(3) Non- current Liabilities		
	(a) Long Term Borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other Long Term Liabilities	440.01	-
	(d) Long term provisions	-	-
	(4) Current Liabilities		
	(a) Short Term Borrowings	-	-
	(b) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of Creditors other than micro enterprises and small en	-	0.84
	(c) Other financial liabilities	41.00	541.01
	(d) other Current Liabilities	0.42	-
	TOTAL	758.38	757.65
		-	0.00


Ravi Manohar Kharwad
 (MD & CFO)
 DIN No: 02079606


Shubham Arvind Kumar Jain
 Non-Executive Director
 DIN No: 10985882


Taruna Gupta
 (Company Secretary)
 M.No-A38630

Place : Mumbai
Date 27.05.2026

HEM HOLDINGS AND TRADING LIMITED			
CIN : L65990MH1982PLC026823			
Regd. Office: 601/602A, Fairlink Centre, Off Andheri Link Road, Andheri (W), Mumbai 400053			
(Rs. in Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW Particulars	STANDALONE	
		year ended (Standalone)	Previous year ended (Standalone)
		31.03.2026 (Audited)	31.03.2025 (Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	61.15	120.30
	Adjustments for:		
	Interest Income	-	-
	Depreciation/amortization	-	1.07
	Finance income	-	-
	Finance cost	-	-
	Net Gain on fair Value Changes	-	-
	Profit on sale of investement	-	-
	Adjustment during the year	-	-
	Operating profits before working capital changes	61.15	119.23
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	-	144.30
	Increase/ (Decrease) in Loans	545.44	631.50
	(Increase)/ Decrease in Financial asset	-	0.02
	(Increase)/ Decrease in other Non-Financial asset	0.00	3.75
	(Increase)/ Decrease in trade payables	-	0.03
	(Increase)/ Decrease in other Non Current Financial liabilities	440.01	537.34
	(Increase)/ Decrease in other Financial liabilities	-	2.13
	(Increase)/ Decrease in other Current Liabilities	0.42	-
	Cash generated from operations	485.01	44.31
	Income Taxes paid	-	2.56
	Net cash inflow/(outflow) from operating activities	543.60	74.91
B	Cash flow from investing activities		
	Purchase of non-current investments	-	-
	Proceeds from Sale of Fixed Assets/investments	-	97.20
	Short term loans given	-	-
	Net cash outflow from investing activities	-	97.20
C	Cash flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	-	-
	Finance Cost	-	-
	Proceeds from Short Term Borrowings	-	-
	Net cash inflow/(outflow) from Financing activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents	543.60	22.29
	Cash and cash equivalents at the beginning of the financial year	30.24	7.95
	Cash and cash equivalents at the end of the financial year	573.84	30.24
	Cash and cash equivalents comprise of:		
	Cash in Hand	-	-
	Bank Balances (Current Accounts)	573.84	30.24



Ravi Manoharal Kharwad
(MD & CFO)
DIN No: 02079606



Shubham Arvind Kumar Jain
Non-Executive Director
DIN No:10985882



Taruna Gupta
(Company Secretary)
M.No-A38630

Place : Mumbai
Date 27.05.2026

HEM HOLDINGS AND TRADING LIMITED

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CIN: L65990MH1982PLC026823

Date: 27.05.2026

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

REF: (Scrip Code: 505520 | Symbol: ZHEMHOLD)

SUBJECT: Declaration for Audit Report with unmodified opinion in pursuance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to above, we hereby state that the Statutory Auditor of the Company, B.M Gattani & Co., Chartered Accountants, have issued an Audit report with unmodified opinion on the Standalone Audited Financial Results (IND AS) of the Company for the fourth quarter and year ended 31st March, 2026 in compliance with the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

This is for your kind information and record.

Thanking you,

Yours faithfully,

For Hem Holdings and Trading Limited



Ravi Manoharlal Kharwad
Managing Director
DIN No: 02079606