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: August 06, 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 06.08.2026 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 Thursday, the 06th day of August, 2026 at the Registered Office of the Company which commenced at 02:00 P.M. and concluded at 04:00 P.M. considered and approved inter alia:

1. The Un-Audited Financial Results (Standalone) for the Quarter ended 30th June, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as enclosed herewith.
2. Independent Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the quarter ended 30th June, 2026 as enclosed herewith.
3. The Board considered the requirements relating to the prescribed minimum Net Owned Fund (NOF) in accordance with the provisions of the Master Direction – NBFC Scale Based Regulation Directions, 2023, incorporating the Scale Based Regulation (SBR) Framework, and the Reserve Bank of India (Non-Banking Financial Company – Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025, as amended. Accordingly, the Board approved the increase of the Company's Net Owned Fund to ₹10 crore on or before 30th September 2026 and authorized the management to take all necessary actions to ensure compliance with the applicable regulatory requirements within the prescribed timeline.

You are requested to kindly take the same on record.

Thanking you,
Yours faithfully,

For Hem Holdings and Trading Limited

Ravi Manoharlal Kharwad
Managing Director
DIN No: 02079606

Encl: As mentioned above

HEM HOLDINGS AND TRADING LIMITED

CIN: L65990MH1982PLC026823

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

Tel: 022 - 25162488 Email-Id: sterling.guaranty@gmail.com Website: www.sterling-guaranty.com

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

(Rs in Lakhs except for Earnings Per Share)

SN	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	(a)Revenue From Operations	0.00	7.98	20.71	71.13
	(b)Other Income	0.00	0.21	0.00	0.21
	Total Revenue	**0.00**	**8.18**	20.71	**71.34**
2	**Expenses**				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
	(d) Finance Cost	0.00	0.02	0.03	0.09
	(e) Employee Benefits Expenses	1.37	1.38	0.000	1.38
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00
	(G) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5.96	0.95	5.00	8.71
	Total Expenses	**7.34**	**2.36**	**5.03**	**10.18**
3	**Profit / (Loss) before exceptional and extraordinary items and tax (1-2)**	**-7.34**	**5.83**	**15.68**	**61.15**
4	Exceptional Items	252.21	0.00	0.00	0.00
5	**Profit / (Loss) before extraordinary items and tax (3-4)**	**-259.55**	**5.83**	**15.68**	**61.15**
6	Extraordinary Items				
7	**Profit/ (Loss) before Tax (5-6)**	**-259.55**	**5.83**	**15.68**	**61.15**
	Tax Expenses				
	(a) Current Tax	0.00			
	(b) Deferred Tax	0.00			
8	**Total Tax Expenses**	**0.00**	**0.00**	**0.00**	**0.00**
9	**Profit/ (Loss) from continuing operations (7-8)**	**-259.55**	**5.83**	**15.68**	**61.15**
10	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00
11	Tax Expenses of discountined operations	0.00	0.00	0.00	0.00
12	Profit/ (Loss) from dis -continuing operations (after tax) **(10-11)**	0.00	0.00	0.00	0.00
13	**Net Profit/(Loss) (9+12)**	**-259.55**	**5.83**	**15.68**	**61.15**
14	**Other Comprehensive Income/(Loss)**				
	(A.)(i)Amount of items that will not to be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(B.)(i) Amount of items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
15	**Total Comprehensive Income for the period (comprising profit/(Loss) and other comprehensive Income for the period) (13+14)**	**-259.55**	**5.83**	**15.68**	**61.15**
16	Paid up Equity Share Capital (Face Value of Rs 10/- each)	24.00	24.00	24.00	24.00
17	**Earning Per Share (For continuing operations)**				
	(a) Basic	-108.15	2.43	6.53	25.48
	(b) Diluted	-108.15	2.43	6.53	25.48

Notes :

1. The above unaudited financial results for the quarter ended June 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 06th August,2026.

2. The Statutory Auditor of the company has carried out a Limited review of the financial results for the quarter ended 30th June 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 Company has no separate reportable segment; hence segment reporting is not applicable to the company.

4. The core business of the company is Advisory.

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

For and on behalf of
Hem Holdings & Trading LTD

Kharwad

Ravi Manoharlal Kharwad
Managing Director
DIN No-02079606

Hem Holdings & Trading Limited

Date: **06/08/2026**
Place: **Mumbai**

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

LIMITEDREVIEWREPORT
(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,
KurlaKirol, LBS, Kurla, Mumbai, Maharashtra, India, 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 ended June 30, 2026 and the Standalone Unaudited Year to Date Results for the period April 01, 2026 to June 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, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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

Battani

Balmukund N Gattani
Proprietor
Membership No.: 047066
UDIN:26047066TZHOZO3947
Place: Mumbai
Date: 06/08/2026