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H.M. ELECTRO MECH LIMITED

305, ASHRAM AVENUE, B/H. KOCHHRAB ASHRAM, PALDI, AHMEDABAD-380 006. GUJARAT, INDIA, **TELE FAX** : 079 - 4009 2538

E-mail : info@hmelectromech.com **Web** : www.hmelectromech.com **CIN No** : L45500GJ2018PLC102018

Date: 13th November, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Tower,

Dalal Street,

Mumbai – 400001.

Security ID: HMEML

Security Code: 544349

Dear Sir/Madam,

SUB.: OUTCOME OF BOARD MEETING.

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, We wish to inform you that the Board of Directors of the company in its meeting held today on Thursday, **13th November, 2025** at the registered office of the company has considered and approved following business:

1. Unaudited financial results, Statement of Assets and Liabilities and Cash Flow Statement of the company for the half year ended on 30th September, 2025 along with Limited Review Report.

Unaudited Financial Results along with the Limited Review Report is enclosed herewith as **Annexure.**

The meeting of the Board of Directors of the Company commenced at **04:45 P.M.** and concluded at **05:15 P.M.**

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For, H.M. Electro Mech Limited

Mahendra Ramabhai Patel

Whole Time Director

DIN: 02190228

Encl: As Above

LIMITED REVIEW REPORT**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF
H. M. ELECTRO MECH LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE HALF
YEAR ENDED ON 30TH SEPTEMBER, 2025**

To,
The Board of Directors of
H. M. ELECTRO MECH LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of **H. M. ELECTRO MECH LIMITED ("the company")** for the half year ended 30th September, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. Management's Responsibility for the statement:

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) 25 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued 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. Auditor's Responsibility:

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review is limited primarily to inquire Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards (AS) prescribed under Section 133 of the Companies Act, 2013 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S V J K and Associates
Chartered Accountants
FRN: 135182W



Ankit Singhal
Partner
M. No.: 151324



Place: Ahmedabad
Date: 13th November, 2025
UDIN: 25151324BMOCCJ4748

H. M. ELECTRO MECH LIMITED
305, ASHRAM AVENUE, B/H. KOCHRAB ASHRAM, PALDI., Ahmedabad, Gujarat, India, 380006
CIN : L45500GJ2018PLC102018 Email: info@hmelectromech.com
Website :- www.hmelectromech.com Phone :- +079-40092538
Summarised Balance Sheet as at 30th September, 2025

Particulars	Figures as at 30.09.2025	Figures as at 31.03.2025
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share Capital	1,369.92	1,369.92
Reserves and Surplus	5,413.00	5,176.11
Total Shareholder's funds	6,782.92	6,546.03
2 Non-current liabilities		
Long-term Borrowings	63.50	1.98
Deferred tax Liabilities (Net)	-	-
Other Long term Liabilities	695.94	468.14
Long-term Provisions	28.45	15.85
Total Non-current liabilities	787.89	485.97
3 Current liabilities		
Short-term Borrowings	518.10	777.83
Trade Payables		
(i) Due to Micro and Small Enterprises	778.36	267.87
(ii) Due to Creditors other than Micro and Small Enterprises	857.40	1,230.45
Other Current Liabilities	90.60	178.12
Short-term Provisions	444.90	249.40
Total Current liabilities	2,689.35	2,703.67
TOTAL EQUITY AND LIABILITIES	10,260.16	9,735.67
B ASSETS		
1 Non-current assets		
Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	175.02	185.49
(ii) Intangible Assets	-	-
(iii) Capital Work in progress	-	-
Non-current Investments	31.50	31.50
Deferred tax Assets (Net)	11.90	13.62
Long-term Loans and Advances	-	-
Other Non-current Assets	2,268.99	2,825.04
Total Non current assets	2,487.40	3,055.65
2 Current assets		
Current Investments	-	-
Inventories	3,105.23	2,076.60
Trade Receivables	4,094.42	4,032.82
Cash and Cash Equivalents	30.99	243.83
Short-term Loans and Advances	2.54	6.31
Other Current Assets	539.59	320.45
Total current assets	7,772.76	6,680.02
TOTAL ASSETS	10,260.16	9,735.67

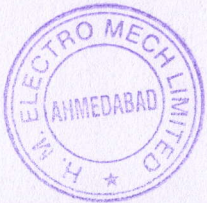
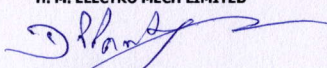


For and on behalf of Board of Directors
H. M. ELECTRO MECH LIMITED

Dipak Pandya
Dipak Pandya
Chairman and Managing Director
DIN : 02188199

Date: 13th November, 2025
Place: Ahmedabad

H. M. ELECTRO MECH LIMITED							
305, ASHRAM AVENUE, B/H. KOCHRAH ASHRAM, PALDI., Ahmedabad, Gujarat, India, 380006							
CIN : L45500GJ2018PLC102018 Email: info@hmelectromech.com							
Website :- www.hmelectromech.com Phone :- +079-4092538							
Statement of UnAudited Results For the Six Months Ended on 30th September, 2025							
(Rs. In Lakhs)							
Sr. No	Particulars	Six Months Ended	Six Months Ended	Six Months Ended	Year Ended	Year Ended	
		30-09-2025	31-03-2025	30-09-2024	31-03-2025	31-03-2024	
		Unaudited	Audited	Audited	Audited	Audited	
I	Revenue from Operations	3,378.45	7,627.09	4,539.59	12,156.69	11,703.45	
II	Other Income	12.36	35.31	3.26	38.57	26.52	
III	Total Revenue (I+II)	3,390.80	7,662.41	4,542.85	12,205.25	11,729.98	
IV	Expenses						
	a. Cost of materials consumed	1,854.42	5,392.97	2,858.93	8,251.89	8,279.62	
	b. Purchase of stock-in-trade	523.49	1,011.93	711.32	1,723.25	1,571.26	
	c. Employee benefit expenses	480.41	270.54	159.07	429.60	292.03	
	d. Finance Cost	49.89	86.70	90.68	177.38	172.88	
	e. Depreciation and amortisation Cost	12.09	5.71	5.58	11.29	12.10	
	f. Protect and Other expenses	139.08	206.04	264.46	470.50	323.30	
	Total Expenses (IV)	3,059.39	6,973.89	4,090.03	11,063.92	10,651.18	
V	Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)	331.42	688.52	452.82	1,141.34	1,078.79	
VI	Exceptional Items	-	-	-	-	-	
VII	Profit/(loss) before tax (V-VI)	331.42	688.52	452.82	1,141.34	1,078.79	
VIII	Tax expense:						
	a. Current tax Expense	85.10	174.78	114.93	289.71	279.23	
	b. Short/(Excess) provision of tax for earlier years	7.69	13.07	4.00	17.06	-	
	c. Deferred tax charge/(credit)	1.72	(1.54)	1.04	(0.50)	(1.44)	
IX	Profit after Tax (VII-VIII)	236.90	502.21	332.86	835.07	801.01	
X	Earnings per share (face value of ₹ 10/- each):						
	Basic (in ₹)	1.73	4.74	3.33	7.88	8.01	
	Diluted (in ₹)	1.73	4.74	3.33	7.88	8.01	
Notes:							
1	The above audited financial statement for the half year ended September 30, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2025 and Statutory Auditors of the Company has provided the Limited Review Report for the same.						
2	The Company does not have more than one reportable segment in Terms of Accounting Standard 17: hence segmentwise reporting is not applicable						
3	As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.						
4	These financial results prepared in accordance with the recognition and measurement principles of, accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India						
5	During the previous financial year, Company had completed its Initial Public Offering ("IPO") of 36,99,200/- new equity share of face value of Rs.10/- each at premium of Rs.65/- per equity share aggregating to Rs.27,74,40,000/-. Pursuant to the IPO, the equity shares of company have to get listed on the SME platform of BSE on 31st January, 2025. The Company has utilised the money raised by way of Initial-Public offer during the year for the purpose for which they were raised as under						
OBJECTS FOR WHICH HAVE BEEN RAISED IN THE IPO AND DETAILS OF UTILISATION DEVIATION/VARIATION, IF ANY:							
Sr No.	Particulars	Modified Object, if any	Original Allocation (Rs in Lakhs)	Modified allocation, if any	Funds Utilized upto 30/09/2025 (Rs in Lakhs)	Balance	Remarks if any
1	To meet additional Working Capital Requirement	N.A	2,100.00	N.A	2,078.32	21.68	N.A
2	General Corporate Purpose	N.A	401.94	N.A	401.94	-	N.A
3	Issue related Expenses	N.A	272.46	N.A	272.46	-	N.A
			2,774.40		2,752.72	21.68	
6	Earning per shares is calculated on the weighted average of the company. Half yearly EPS is not annualized.						
7	Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.						
Date: 13th November, 2025 Place: Ahmedabad		For and on behalf of Board of Directors H. M. ELECTRO MECH LIMITED Dipak Pandya Chairman and Managing Director DIN: 02188159					

H. M. ELECTRO MECH LIMITED 305, ASHRAM AVENUE, B/H. KOCHHRAB ASHRAM, PALDI., Ahmedabad, Gujarat, India, 380006 CIN : L45500GJ2018PLC102018 Email: info@hmelectromech.com Website :- www.hmelectromech.com Phone :- +079-40092538		
Cash Flow Statement for the Six Month ended 30th September,2025		
	(Rs. In Lakhs)	
Particulars	For the Six Month Ended 30th September 2025	For the year Ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	331.42	1,141.34
Adjustment For:		
(a) Depreciation and Amortization	12.09	11.29
(b) Interest Charges	49.89	177.38
(c) (Gain)/Loss on Sale of Assets	-	-
(d) Other non cash items	-	-
(e) Interest & Other income	(12.36)	(38.07)
Operating Profit before Working Capital Changes	381.04	1,291.93
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(1,028.63)	280.39
(b) (Increase)/Decrease in Trade Receivables	(61.60)	(1,162.73)
(c) (Increase)/Decrease in Loans & Advances & Other Assets	(261.48)	(21.97)
(d) Increase /(Decrease) in Trade Payables & Other Liabilities	472.66	(730.12)
CASH GENERATED FROM OPERATIONS	(498.01)	(342.49)
Less : Direct Taxes paid	(46.12)	(237.27)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(544.13)	(579.76)
NET CASH FROM OPERATING ACTIVITIES (A)	(544.13)	(579.76)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Addition) in Fixed Assets & WIP	(1.62)	(164.27)
(b) Transfer of assets on account of demerger	-	-
(c) (Increase) / Decrease in Investment	-	-
(d) (Increase) / Decrease in Non Current Assets	556.05	(934.80)
(e) Interest and other income	12.36	38.07
NET CASH FROM INVESTING ACTIVITIES (B)	566.79	(1,061.00)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase/(Decrease) in Long Term Borrowings	61.52	(295.43)
(b) Increase/(Decrease) in Short Term Borrowings	(259.74)	(150.17)
(c) Issue of Share Capital	-	369.92
(d) Proceeds from Issue of Share Premium	-	2,404.48
(e) Proceeds from Share Premium utilised for Pre IPO Expense (Issue related Expenses)	-	(272.47)
(f) Increase / (Decrease) in Long Term Provisions	12.60	(10.47)
(g) Interest Paid	(49.89)	(177.38)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	(235.50)	1,868.48
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	(212.84)	227.73
OPENING BALANCE – CASH & CASH EQUIVALENT	243.83	16.10
CLOSING BALANCE - CASH & CASH EQUIVALENT	30.99	243.83
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Date: 13th November, 2025 Place: Ahmedabad </div> <div style="text-align: center;">  </div> <div> For and on behalf of Board of Directors H. M. ELECTRO MECH LIMITED  Dipak Pandya Chairman and Managing Director DIN : 02188199 </div> </div>		