wilo Mather+Platt A WILO BRAND
Authorized Sales & Service
H.M. ELECTRO MECH LIMITED
305, ASHRAM AVENUE, B/H. KOCHRAB ASHRAM, PALDI, AHMEDABAD-380 006. GUJARAT, INDIA, TELE FAX : 079 - 4009 2538
E-mail : info@hmelectromech.com Web : www.hmelectromech.com CIN No : L43900GJ2018PLC102018

Date: 05th November, 2026.

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400001.

Security ID: HMEML
Security Code: 544349

Dear Sir/Madam,

Sub.: Outcome of Board Meeting.
Ref: Regulation 30 And 33 Of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

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, 05th November, 2026 at the registered office of the company has considered and approved following business agendas:

1. Unaudited financial results, Statement of Assets and Liabilities and Cash Flow Statement of the Company for the half year ended on 30th September, 2026 along with Limited Review Report.

2. Limited Review Report to Financial Results as on 30.09.2026 received from Statutory Auditors of the company. The same is enclosed herewith as **Annexure**.

The meeting of the Board of Directors of the Company commenced at 03:30 P.M. and concluded at 04:10 P.M.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For, H.M. Electro Mech Limited

MAHENDRA RAMABHAI PATEL

Digitally signed by MAHENDRA RAMABHAI PATEL
DN: c=IN, postalCode=380060, st=GUJARAT, street=F001 VEDANT SHRIJI APPARTMENTAHMEDABADSCIENCE CITY ROADCIMS HOSPITAL ROAD NEAR B R PARK 380060, l=AHMEDABAD, o=Personal, title=8953, serialNumber=c7887ab4f9c30c738cae9556ff7f5240cc930b262 16a8f3ffaa5ec0903e11fc0, pseudonym=fc6ef96b22413344e0f326f07dc5af5c, 2.5.4.20=63c81daaf27bfd03d22f22148dc9224a9088570b3f05 6fbaeaee80c838f9679f, email=ACCOUNT@HMELECTROMECH.COM, cn=MAHENDRA RAMABHAI PATEL
Date: 2026.11.05 16:29:35 +05'30'

Mahendra Ramabhai Patel
Whole Time Director
DIN:02190228

Place: Ahmedabad

Encl: As Above

H. M. ELECTRO MECH LIMITED
305, ASHRAM AVENUE, B/H. KOCHRAB ASHRAM, PALDI., Ahmedabad, Gujarat, India, 380006
CIN : L43900GJ2018PLC102018 Email: info@hmelectromech.com
Website :- www.hmelectromech.com Phone :- +079-40092538
Statement of UnAudited Results For the Six Months Ended on 30th September, 2026

(Rs. In Lakhs)

Sr. No	Particulars	Six Months Ended 30-09-2026	Six Months Ended 31-03-2026	Six Months Ended 30-09-2025	Year Ended 31-03-2026	Year Ended 31-03-2025
		Unaudited	Audited	Audited	Audited	Audited
I	Revenue from Operations	3,173.02	9,842.58	3,378.45	13,221.01	12,166.69
II	Other Income	7.89	65.80	12.36	78.15	38.57
III	**Total Revenue (I+II)**	**3,180.90**	**9,908.38**	**3,390.80**	**13,299.16**	**12,205.25**
IV	**Expenses**					
	a. Cost of materials consumed	1,317.14	6,767.05	1,854.42	8,621.47	8,251.89
	b. Purchase of stock-in-trade	275.96	1,131.05	523.49	1,654.55	1,723.25
	c. Employee benefit expenses	909.26	693.47	480.41	1,173.88	429.60
	d. Finance Cost	140.84	113.80	49.89	163.69	177.38
	e. Depreciation and amortisation Cost	16.76	12.75	12.09	24.84	11.29
	f. Project and Other expenses	185.29	185.04	139.08	324.13	470.50
	Total Expenses (IV)	**2,845.26**	**8,903.17**	**3,059.39**	**11,962.55**	**11,063.92**
V	**Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)**	**335.64**	**1,005.21**	**331.42**	**1,336.61**	**1,141.33**
VI	Exceptional items	-	-	-	-	-
VII	**Profit/(loss) before tax (V-VI)**	**335.64**	**1,005.21**	**331.42**	**1,336.61**	**1,141.33**
VIII	**Tax expense:**					
	a. Current tax Expense	92.39	265.99	85.10	351.10	289.71
	b. Short/(Excess) provision of tax for earlier years	0.00	10.48	7.69	18.17	17.06
	c. Deferred tax charge/(credit)	(4.96)	(9.32)	1.72	(7.59)	(0.50)
IX	**Profit after Tax (VII-VIII)**	**248.21**	**738.05**	**236.90**	**974.93**	**835.07**
X	**Earnings per share (face value of ₹ 10/- each):**					
	Basic (in ₹)	1.81	6.96	1.73	7.12	7.88
	Diluted (in ₹)	1.81	6.96	1.73	7.12	7.88

Notes:

1 The above audited financial statement for the half year ended September 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 5, 2026 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 financial year 2024-25, 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	Original Allocation (Rs in Lakhs)	Modified allocation, if any	Funds Utilised upto 30/09/2025 (Rs in Lakhs)	Balance	Remarks if any
1	To meet additional Working Capital Requirement	2,100.00	N.A	2,078.32	21.68	N.A
2	General Corporate Purpose	401.94	N.A	401.94	-	N.A
3	Issue related Expenses	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 then comparable with those of current year/period.

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

Dipak Pandya
Chairman and Managing Director
DIN : 02188199

Date: November 5,2026
Place: Ahmedabad

H. M. ELECTRO MECH LIMITED

305, ASHRAM AVENUE, B/H. KOCHRAB ASHRAM, PALDI., Ahmedabad, Gujarat, India, 380006

CIN : L43900GJ2018PLC102018 Email: info@hmelectromech.com

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Summarised Balance Sheet as at 30th September, 2026

(Rs. In Lakhs)

	Particulars	Figures as at 30.09.2026 Unaudited	Figures as at 31.03.2026 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share Capital	1,369.92	1,369.92
	Reserves and Surplus	6,399.25	6,151.04
	Total Shareholder's funds	**7,769.17**	**7,520.96**
2	**Non-current liabilities**		
	Long-term Borrowings	458.88	593.81
	Deferred tax Liabilities (Net)	-	-
	Other Long term Liabilities	720.32	726.55
	Long-term Provisions	62.49	45.52
	Total Non-current liabilities	**1,241.70**	**1,365.88**
3	**Current liabilities**		
	Short-term Borrowings	2,027.98	923.92
	Trade Payables		
	(i) Due to Micro and Small Enterprises	323.43	699.74
	(ii) Due to Creditors other than Micro and Small Enterprises	838.25	2,460.65
	Other Current Liabilities	120.87	341.56
	Short-term Provisions	1,060.70	401.22
	Total Current liabilities	**4,371.23**	**4,827.08**
	TOTAL EQUITY AND LIABILITIES	**13,382.10**	**13,713.92**
B	**ASSETS**		
1	**Non-current assets**		
	Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	218.72	231.02
	(ii) Intangible Assets	-	-
	(iii) Capital Work in progress	-	-
	Non-current Investments	-	-
	Deferred tax Assets (Net)	26.18	21.21
	Long-term Loans and Advances	-	-
	Other Non-current Assets	2,942.44	3,066.85
	Total Non current assets	**3,187.33**	**3,319.09**
2	**Current assets**		
	Current Investments		-
	Inventories	3,749.14	2,452.59
	Trade Receivables	4,204.06	6,530.03
	Cash and Cash Equivalents	1,043.86	756.88
	Short-term Loans and Advances	3.41	1.67
	Other Current Assets	1,194.31	653.67
	Total current assets	**10,194.77**	**10,394.83**
	TOTAL ASSETS	**13,382.10**	**13,713.92**

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

Dipak Pandya
Chairman and Managing Director
DIN : 02188199

Date: November 5,2026
Place: Ahmedabad

H. M. ELECTRO MECH LIMITED

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Cash Flow Statement for the Six Month ended 30th September,2026

(Rs. In Lakhs)

Particulars	For the Six Month Ended 30th September 2026	For the year Ended 31st March 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	335.64	1,336.61
Adjustment For:		
(a) Depreciation and Amortization	16.76	24.84
(b) Interest Charges	140.84	163.69
(c) (Gain)/Loss on Sale of Mutual Funds	(1.61)	(6.71)
(d) Other non cash items	-	-
(e) Interest & Other income	(0.25)	(63.03)
Operating Profit before Working Capital Changes	**491.39**	**1,455.41**
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(1,296.56)	(375.98)
(b) (Increase)/Decrease in Trade Receivables	2,325.97	(2,497.20)
(c) (Increase)/Decrease in Loans & Advances & Other Assets	(542.38)	(328.57)
(d) Increase /(Decrease) in Trade Payables & Other Liabilities	(1,643.54)	2,235.71
CASH GENERATED FROM OPERATIONS	**(665.11)**	**489.36**
Less : Direct Taxes paid	(15.00)	(369.27)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**(680.11)**	**120.09**
NET CASH FROM OPERATING ACTIVITIES (A)	**(680.11)**	**120.09**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Addition) in Fixed Assets & WIP	(4.45)	(70.36)
(b) Transfer of assets on account of demerger	-	-
(c) (Increase) / Decrease in Investment	-	31.50
(d) (Increase) / Decrease in Non Current Assets	124.41	(241.81)
(e) Gain/(Loss) on Sale of Mutual Fund	1.61	6.71
(f) Interest and other income	0.25	63.03
NET CASH FROM INVESTING ACTIVITIES (B)	**121.82**	**(210.94)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase/(Decrease) in Long Term Borrowings	(134.92)	591.83
(b) Increase/(Decrease) in Short Term Borrowings	1,104.06	146.09
(c) Issue of Share Capital	-	-
(d) Proceeds from Issue of Share Premium	-	-
(e) Proceeds from Share Premium utilised for Pre IPO Expense (Issue related Expenses)	-	-
(f) Increase / (Decrease) in Long Term Provisions	16.98	29.67
(g) Interest Paid	(140.84)	(163.69)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	**845.27**	**603.89**
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	**286.98**	**513.06**
OPENING BALANCE – CASH & CASH EQUIVALENT	756.88	243.83
CLOSING BALANCE - CASH & CASH EQUIVALENT	**1,043.86**	**756.88**

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

Date: November 5,2026
Place: Ahmedabad

Dipak Pandya
Chairman and Managing Director
DIN : 02188199

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, 2026

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, 2026 ("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. **Emphasis of Matter**

   We draw attention to Valuation of Inventories; the company has not maintained detailed records for inventory amounting to Rs. 3749.14 Lakhs, including project-wise information on costs incurred to date and costs yet to be incurred. In the absence of this information, we are unable to verify the accuracy of the inventory value reflected in the financial Result or assess its potential impact. Our opinion is not modified in respect of this matter.

3. **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.

S V J K AND ASSOCIATES FRN:135182W AHMEDABAD

4. 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.

5. 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

S V J K AND ASSOCIATES · FRN:135182W AHMEDABAD · CHARTERED ACCOUNTANTS

Ankit Singhal
Partner
M. No.: 151324

Place: Ahmedabad
Date: November 5, 2026
UDIN: 26151324YQOPUN6520