



25th June, 2021

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Stock code: 534328

National Stock Exchange of India Limited,
Listing Department,
Exchange Plaza,
Bandra Kurla Complex
Bandra (East)
Mumbai – 400 051
Stock code: HEXATRADEX

Sub: Information pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

Dear Sir,

This is with reference to the captioned subject, we wish to inform you that pursuant to Regulation 30(2) read with Schedule III Part A Para A and Regulation 33 of the Listing Regulations, please find enclosed herewith the Audited Financial Results (Standalone & Consolidated) of the Company for the 4th quarter/ year ended 31st March, 2021 along with the Auditors Report thereon by N. C Aggarwal & Co. Chartered Accountants, Statutory Auditors of the Company.

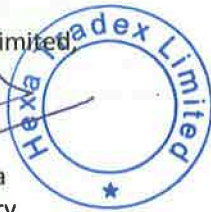
The Board Meeting commenced at 11:30 a.m. and concluded at 02.00 p.m.

This is for your information and record please.

Thanking you,

Yours faithfully,
For Hexa Tradex Limited


Pravesh Srivastava
Company Secretary
ACS- 20993



Hexa Tradex Limited | www.hexatradex.com

Jindal Centre, 12, Bhikaiji Cama Place, New Delhi-110066, Phone-+91(11) 26188360-74, Fax:- +91(11) 26170691
Regd. Office: A-1, UPSIDC, Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.) – 281403

CIN : L51101UP2010PLCO42382

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of HEXA TRADEX LIMITED

Opinion

We have audited the accompanying standalone financial results of HEXA TRADEX LIMITED ("the Company") for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2021 as well as the year to date results for the period from 1st April, 2020 to 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's 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 requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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.



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual standalone financial statements for the year ended 31st March, 2021. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India 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 of 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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 Statement 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 these standalone financial results.

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 Statement, 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 Act, we are also responsible for expressing our opinion whether the company has adequate internal financial controls with reference to standalone financial statements 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 the Board of Directors.



N.C. AGGARWAL & CO.
CHARTERED ACCOUNTANTS

- Conclude on the appropriateness of the Board of Directors' 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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.

The Statement includes the results for the quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2021 and the published un-audited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the same is not modified in respect of above matter.

For N.C. Aggarwal & Co.
Chartered Accountants
Firm Registration No. 003273N



G.K. Aggarwal
Partner
Membership No.086622
Place: New Delhi
Date: 25th June, 2021
UDIN: 21086622AAABEP3974

HEXA TRADEX LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.)-281403

Corp. Office: Jindal Centre, 12, Bhikaji Cama Place, New Delhi- 110066

CIN - L51101UP2010PLC042382

Statement of standalone audited financial results for the quarter and year ended March 31, 2021

(₹ lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2021 Refer Note 4	31.12.2020 Unaudited	31.03.2020 Refer Note 4	31.03.2021 Audited	31.03.2020 Audited
I	Income					
	Revenue from operations	0.65	-	0.75	0.92	1.44
	Total income (I)	0.65	-	0.75	0.92	1.44
II	Expenses					
	Employee benefit expenses	22.62	33.24	41.92	123.34	133.38
	Finance costs	8.72	7.62	3.25	27.21	14.14
	Depreciation	0.07	0.06	0.09	0.22	0.16
	Other expenses (note 3)	11.36	7.30	65.14	36.17	114.01
	Total expenses (II)	42.77	48.22	110.40	186.94	261.69
III	Profit/(loss) before tax (I-II)	(42.12)	(48.22)	(109.65)	(186.02)	(260.25)
IV	Tax expense:					
	Deferred tax	(12.18)	(12.12)	(27.60)	(48.38)	(43.25)
	Total tax expense (IV)	(12.18)	(12.12)	(27.60)	(48.38)	(43.25)
V	Net profit/(loss) after tax (III-IV)	(29.94)	(36.10)	(82.05)	(137.64)	(217.00)
VI	Other comprehensive income (OCI):					
	Items that will not be reclassified to profit or loss:					
	(i) Re-measurement gains/(losses) on defined benefit plans	2.06	(0.49)	(2.45)	0.59	(1.93)
	(ii) Income tax effect on above items	(0.52)	0.12	0.62	(0.15)	0.49
	(iii) Gain/(loss) on fair valuation of non-current investments	43,503.87	37,220.63	(19.35)	1,17,277.46	754.59
	(iv) Income tax effect on above items	(9,950.12)	(8,513.58)	0.15	(26,845.32)	(173.04)
	Total other comprehensive income (VI)	33,555.29	28,706.68	(21.03)	90,432.58	580.11
VII	Total comprehensive Income (Comprising profit/(loss) and other comprehensive income) (V+VI)	33,525.35	28,670.58	(103.08)	90,294.94	363.11
VIII	Earnings per equity share of ₹ 2/- each					
	(i) Basic	(0.05)	(0.07)	(0.15)	(0.25)	(0.39)
	(ii) Diluted	(0.05)	(0.07)	(0.15)	(0.25)	(0.39)
		(Not annualised)	(Not annualised)	(Not annualised)		
IX	Net worth					
	(i) Paid-up equity share capital (₹ 2/- per share)	1,104.91	1,104.91	1,104.91	1,104.91	1,104.91
	(ii) Reserve/other equity				1,15,092.48	24,797.54
	(iii) Net worth				1,16,197.39	25,902.45



HEXA TRADEX LIMITED
Standalone audited segment results for the quarter and year ended March 31, 2021

(₹ lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2021 Refer Note 4	31.12.2020 Unaudited	31.03.2020 Refer Note 4	31.03.2021 Audited	31.03.2020 Audited
1	Segment revenue					
	a) Trading and other activities	0.65	-	0.75	0.65	0.75
	b) Investment and finance	-	-	-	0.27	0.69
	Total revenue from operations	0.65	-	0.75	0.92	1.44
2	Segment results					
	a) Trading and other activities	(33.40)	(40.60)	(106.40)	(159.08)	(246.80)
	b) Investment and finance	-	-	-	0.27	0.69
	Total segment profit/(loss) before finance costs, other income and tax	(33.40)	(40.60)	(106.40)	(158.81)	(246.11)
	Less: Finance costs	(8.72)	(7.62)	(3.25)	(27.21)	(14.14)
	Profit/(loss) before tax	(42.12)	(48.22)	(109.65)	(186.02)	(260.25)
	Less: Tax expense/(credit)	(12.18)	(12.12)	(27.60)	(48.38)	(43.25)
	Profit/(loss) after tax	(29.94)	(36.10)	(82.05)	(137.64)	(217.00)
3	Segment assets					
	a) Trading and other activities	32.70	46.61	51.49	32.70	51.49
	b) Investment and finance	1,44,756.59	1,01,252.72	27,479.13	1,44,756.59	27,479.13
	c) Unallocated	30.19	16.79	4.86	30.19	4.86
	Total segment assets	1,44,819.48	1,01,316.12	27,535.48	1,44,819.48	27,535.48
4	Segment liabilities					
	a) Trading and other activities	980.30	927.27	788.83	980.30	788.83
	b) Investment and finance	-	-	-	-	-
	c) Unallocated	27,641.79	17,716.80	844.20	27,641.79	844.20
	Total segment liabilities	28,622.09	18,644.07	1,633.03	28,622.09	1,633.03



HEXA TRADEX LIMITED
Statement of audited standalone assets and liabilities

(₹ lakhs)

S. No.	Particulars	As at 31.03.2021 Audited	As at 31.03.2020 Audited
	Assets		
(1)	Non-current assets		
	(a) Property, plant and equipment	1.15	0.28
	(b) Financial assets		
	(i) Investments	1,44,756.59	27,479.13
	(ii) Loans	3.14	2.36
(2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables	0.12	0.12
	(ii) Cash and cash equivalents	9.25	3.92
	(iii) Loans	10.67	2.37
	(b) Current tax assets (net)	30.19	30.13
	(c) Other current assets	8.37	17.17
	Total assets	1,44,819.48	27,535.48
	Equity and liabilities		
	Equity		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	1,15,092.48	24,797.54
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	353.87	136.68
	(b) Provisions	42.97	42.52
	(c) Deferred tax liabilities (net)	27,595.83	798.73
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Other financial liabilities	619.58	647.61
	(b) Other current liabilities	6.85	4.54
	(c) Provisions	2.99	2.95
	Total equity and liabilities	1,44,819.48	27,535.48



HEXA TRADEX LIMITED
Standalone audited statement of cash flow for the year ended March 31, 2021

Particulars	(₹ lakhs)	
	Year ended March 31, 2021 Audited	Year ended March 31, 2020 Audited
A. CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES		
Net profit/(loss) before tax	(186.02)	(260.25)
Adjustments for:		
Add/(less):		
Interest expense and bank charges	27.21	14.14
Dividend Income	(0.27)	(0.69)
Effect of unrealised foreign exchange (gain)/loss (net)	(20.50)	52.48
Loss on sale of property, plant and equipment (net)	0.02	0.02
Depreciation	0.22	0.16
Operating profit before working capital changes	6.60	66.11
Changes in operating assets and liabilities:	(179.42)	(194.14)
Trade receivables	-	0.53
Loans, other financial assets and other assets	(0.20)	704.21
Trade payables, other financial liabilities, provisions and other liabilities	(4.05)	25.21
Cash generated from operations	(183.75)	615.81
Tax refund/(paid)	(0.07)	(30.07)
Net cash inflow / (outflow) from operating activities	(103.02)	585.74
B. CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1.26)	(0.05)
Sale proceeds from property, plant and equipment	0.16	-
Purchase of Non current investment	-	(425.00)
Net cash inflow / (outflow) from investing activities	(1.10)	(425.05)
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES		
Interest and bank charges paid	(3.02)	(9.96)
Dividend received	0.27	0.69
Loan from related party	193.00	222.52
Loan repaid to related party	-	(390.28)
Net cash inflow / (outflow) from financing activities	190.25	(177.03)
Net changes in cash and cash equivalents	5.33	(16.34)
Cash and cash equivalents at beginning of the year	3.92	20.26
Cash and cash equivalents at end of the year	9.25	3.92

Notes:

- Increase/(decrease) in current borrowings are shown net of repayments.
- Figures in bracket indicates cash outflow.
- The above cash flow statement has been prepared under the indirect method set out in IND AS - 7 'Statement of Cash Flows'.



Notes:

1. The Company has two primary business segments viz. trading & other activities and investment & finance on standalone basis.
2. The management has assessed the impact of COVID-19 pandemic on the financial statements, business operations, liquidity position & cash flow and has concluded that no adjustments are required in the carrying amount of assets and liabilities as at March 31, 2021. However, the Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.
3. Gain on foreign currency transactions ₹ 1.09 lakhs for year ended March 31, 2020 and ₹ 5.64 lakhs for quarter ended December 31, 2020 netted off with other expenses.
4. The figures of the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.
5. Previous quarters/periods figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter and year ended classification.
6. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on June 25, 2021.

Place: New Delhi
Date: June 25, 2021



By Order of the Board
For Hexa Tradex Limited


Veni Verma
Director
DIN: 07586927

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of **HEXA TRADEX LIMITED**

Opinion

We have audited the accompanying consolidated financial results of HEXA TRADEX LIMITED ("the Company"/"Holding company") and its subsidiary (Holding company and its subsidiary together referred to as "the Group"), for the quarter ended 31st March, 2021 and for the period from 1st April, 2020 to 31st March, 2021 (the "Statement") attached herewith, being submitted by the Company/Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and other Financial Information of Subsidiary Company, these consolidated year ended results:

(a) includes the financial results for the year ended 31st March 2021 of the following entity:

Subsidiary:

HEXA SECURITIES AND FINANCE COMPANY LIMITED

(b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

(c) give a true and fair view in conformity with the Ind AS & other Accounting Principles generally accepted in India of the net profit including other comprehensive income and other financial information of the Group for the year ended 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Statement.



Management's Responsibilities for the Consolidated Financial Results

The Statement, has been prepared on the basis of the consolidated annual financial statements for the year ended 31st March, 2021. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results for the quarter and year ended 31st March, 2021 that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company / Group in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the company included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the company included in the Group is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective entity in the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the respective entities in the Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these consolidated financial results.

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 Statement, 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.



N.C. AGGARWAL & CO.
CHARTERED ACCOUNTANTS

- 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 Act, we are also responsible for expressing our opinion whether the Holding Company, subsidiary company, incorporated in India (based on the auditors' report of respective companies) has adequate internal financial controls with reference to consolidated financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Group 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 consolidated financial results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Company/ Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated financial results of which we are the independent auditors 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.

The Statement includes the results for the quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2021 and the published un-audited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the same is not modified in respect of above matter.

For N.C. Aggarwal & Co.

Chartered Accountants

Firm Registration No. 003273N


G.K. Aggarwal

Partner

Membership No.086622

Place: New Delhi

Date: 25th June, 2021

UDIN: 21086622AAABEQ7122



HEXA TRADEX LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.)-281403

Corp. Office: Jindal Centre, 12, Bhikalji Cama Place, New Delhi- 110066

CIN - L51101UP2010PLC042382

Statement of consolidated audited financial results for the quarter and year ended March 31, 2021

(₹ lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2021 Refer Note 5	31.12.2020 Unaudited	31.03.2020 Refer Note 5	31.03.2021 Audited	31.03.2020 Audited
I	Income					
	Revenue from operations	9.61	9.41	10.19	38.54	23.28
	Other income	-	-	-	-	5.55
	Total income (I)	9.61	9.41	10.19	38.54	28.83
II	Expenses					
	Employee benefit expenses	20.67	41.51	50.74	154.44	166.58
	Finance costs	0.73	7.62	3.65	27.25	40.14
	Depreciation	0.07	0.06	0.09	0.22	0.16
	Loss/(gain) on fair valuation of non-current investments	(162.32)	(616.90)	805.60	(1,188.03)	700.77
	Other expenses (refer note 3)	17.21	9.19	69.02	44.01	1,619.55
	Total expenses (II)	(107.64)	(550.52)	929.10	(961.31)	2,527.20
III	Profit/(loss) before tax (I-II)	117.25	567.93	(910.91)	999.85	(2,498.37)
IV	Tax expense:					
	Current tax	-	-	(4.73)	-	(4.73)
	Deferred tax	51.26	14.63	(14.69)	47.97	(501.04)
	Total tax expense (IV)	51.26	14.63	(19.42)	47.97	(505.77)
V	Net profit/(loss) after tax (III-IV)	65.99	553.30	(899.49)	951.88	(1,992.60)
VI	Other comprehensive income (OCI):					
	Items that will not be reclassified to profit or loss:					
	(i) Re-measurement gains/(losses) on defined benefit plans	5.38	(1.10)	(5.78)	2.07	(4.38)
	(ii) Income tax effect on above items	(1.35)	0.28	1.45	(0.52)	1.10
	(iii) Gain/(loss) on fair valuation of non-current investments	42,290.81	41,515.68	(2,512.05)	1,23,633.75	(2,738.40)
	(iv) Income tax effect on above items	(9,975.59)	(8,513.59)	23.20	(26,870.79)	(147.58)
	Total other comprehensive income (VI)	32,319.25	33,001.27	(2,493.18)	96,764.51	(2,889.26)
VII	Total comprehensive Income (Comprising profit/(loss) and other comprehensive Income) (V+VI)	32,385.24	33,554.57	(3,392.67)	97,716.39	(4,881.86)
VIII	Earnings per equity share of ₹ 2/- each					
	(i) Basic	0.12	1.00	(1.63)	1.72	(3.61)
	(ii) Diluted	0.12	1.00	(1.63)	1.72	(3.61)
		(Not annualised)	(Not annualised)	(Not annualised)		
IX	Net worth					
	(i) Paid-up equity share capital (₹ 2/- per share)	1,104.91	1,104.91	1,104.91	1,104.91	1,104.91
	(ii) Reserve/other equity				1,20,439.33	22,722.94
	(iii) Net worth				1,21,544.24	23,827.85



HEXA TRADEX LIMITED
Consolidated audited segment results for the quarter and year ended March 31, 2021

(₹ lakhs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2021 Refer Note 5	31.12.2020 Unaudited	31.03.2020 Refer Note 5	31.03.2021 Audited	31.03.2020 Audited
1	Segment revenue					
	a) Trading and other activities	0.65	-	0.75	0.65	0.75
	b) Investment and finance	8.96	9.41	9.44	37.89	22.53
	Total revenue from operations	9.61	9.41	10.19	38.54	23.28
2	Segment results					
	a) Trading and other activities	(33.41)	(46.22)	(106.40)	(159.08)	(246.80)
	b) Investment and finance	159.39	616.19	(808.86)	1,186.18	(2,216.98)
	Total segment profit/(loss) before finance costs, other income and tax	125.98	569.97	(915.26)	1,027.10	(2,463.78)
	Less: Finance costs	(8.74)	(7.68)	(3.65)	(27.25)	(40.14)
	Add: Other income	-	5.64	-	-	5.55
	Profit/(loss) before tax	117.24	567.93	(918.91)	999.85	(2,498.37)
	Less: Tax expense/(credit)	51.25	14.63	(19.42)	47.97	(505.77)
	Profit/(loss) after tax	65.99	553.30	(899.49)	951.88	(1,992.60)
3	Segment assets					
	a) Trading and other activities	32.69	46.60	51.49	32.69	51.49
	b) Investment and finance	1,49,370.05	1,06,922.46	24,552.88	1,49,370.05	24,552.88
	c) Unallocated	782.72	856.24	878.75	782.72	878.75
	Total segment assets	1,50,185.46	1,07,825.30	25,483.12	1,50,185.46	25,483.12
4	Segment liabilities					
	a) Trading and other activities	964.81	911.83	773.27	964.81	773.27
	b) Investment and finance	8.78	6.40	12.44	8.78	12.44
	c) Unallocated	27,667.63	17,748.08	869.56	27,667.63	869.56
	Total segment liabilities	28,641.22	18,666.31	1,655.27	28,641.22	1,655.27



HEXA TRADEX LIMITED
Statement of audited consolidated assets and liabilities

(₹ lakhs)

S. No.	Particulars	As at 31.03.2021 Audited	As at 31.03.2020 Audited
	Assets		
(1)	Non-current assets		
	(a) Property, plant and equipment	1.15	0.28
	(b) Financial assets		
	(i) Investments	1,48,886.17	24,064.40
	(ii) Loans	3.14	2.36
	(c) Deferred tax assets (net)	735.30	857.48
(2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables	0.12	0.12
	(ii) Cash and cash equivalents	10.13	3.92
	(iii) Loans	493.37	492.50
	(iv) Other financial assets	-	-
	(b) Current tax assets (net)	47.42	44.54
	(c) Other current assets	8.66	17.52
	Total assets	1,50,185.46	25,483.12
	Equity and liabilities		
	Equity		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	1,20,439.33	22,722.94
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	353.87	136.68
	(b) Provisions	67.89	67.00
	(c) Deferred tax liabilities (net)	27,595.83	798.73
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Other financial liabilities	612.33	643.80
	(b) Other current liabilities	7.40	5.23
	(c) Provisions	3.90	3.83
	Total equity and liabilities	1,50,185.46	25,483.12



Hexa Tradex Limited

Consolidated audited statement of cash flow for the year ended March 31, 2021

Particulars	(₹ Lakhs)	
	Year ended March 31, 2021 Audited	Year ended March 31, 2020 Audited
A. CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES		
Net profit/(loss) before tax	999.85	(2,498.37)
Adjustments for:		
Add/(loss):		
Interest expense and bank charges	27.25	40.14
Dividend Income	(0.29)	(7.95)
Effect of unrealised foreign exchange (gain)/loss (net)	(20.50)	52.40
Loss on sale of property, plant and equipment and Intangibles (net)	0.02	0.02
Provision for doubtful assets	1.21	1,490.44
Loss/(Gain) on fair valuation of non-current investments	(1,180.03)	700.77
Interest Income	(37.60)	(15.13)
Depreciation	0.22	0.16
Operating profit before working capital changes	(217.95)	(229.44)
Changes in operating assets and liabilities:		
Trade receivables	-	0.53
Loans, other financial assets and other assets	1.79	795.17
Trade payables, Other financial liabilities, provisions and other liabilities	(5.69)	32.79
Cash generated from operations	(221.85)	599.05
Tax refund/(paid)	(2.88)	(23.89)
Net cash inflow / (outflow) from operating activities	(224.73)	575.16
B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES		
Purchase of property, plant and equipment	(1.26)	(0.05)
Sale proceeds from property, plant and equipment	0.16	-
Sale/ (Purchase) of non current investments	0.01	2,015.00
Loan given to related parties	-	(490.00)
Loan received back from related parties	39.00	15.00
Interest received	2.82	2.01
Net cash inflow / (outflow) from investing activities	40.73	1,541.96
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES		
Interest and bank charges paid	(3.06)	(35.96)
Dividend received	0.29	7.95
Repayment of zero coupon optionally convertible bonds	-	(1,300.00)
Loan received from related party	192.98	914.50
Loan repaid to related parties	-	(1,723.43)
Net cash inflow/(outflow) from financing activities	190.21	(2,136.94)
Net changes in cash and cash equivalent	6.21	(19.82)
Cash and cash equivalent (opening balance)	3.92	23.74
Cash and cash equivalent (closing balance)	10.13	3.92

Notes:

- Increase/(decrease) in current borrowings are shown net of repayments.
- Figures in bracket indicates cash outflow.
- The above cash flow statement has been prepared under the indirect method set out in IND AS - 7 'Statement of Cash Flows'



Notes:

1. The Group has two primary business segments viz. trading & other activities and investment & finance on consolidated basis.
2. The management has assessed the impact of COVID-19 pandemic on the financial statements, business operations, liquidity position & cash flow and has concluded that no adjustments are required in the carrying amount of assets and liabilities as at March 31, 2021.
However, the Group will continue to closely monitor any material changes arising of future economic conditions and impact on its business.
3. Gain on foreign currency transactions ₹ 1.09 lakhs for year ended March 31, 2020 and ₹ 5.64 lakhs for quarter ended December 31, 2020 netted off with other expenses.
4. Other expense includes provision for doubtful assets/sub-standard assets of ₹ 1,498.44 lakhs for the year ended March 31, 2020.
5. The figures of the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.
6. Previous quarters/periods figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter and year ended classification.
7. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on June 25, 2021.

Place: New Delhi
Date: June 25, 2021



By Order of the Board
For Hexa Tradex Limited


Veni Verma
Director
DIN: 07586927

June 25, 2021

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Stock code: 534328

National Stock Exchange of India Limited,
Listing Department,
Exchange Plaza,
Bandra Kurla Complex
Bandra (East)
Mumbai – 400 051
Stock code: HEXATRADEX

Sub. : Declaration in respect of unmodified opinion by Statutory Auditors on Audited Financial Results for the period ended March 31, 2021 — Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

This is with reference to the captioned subject, we hereby declare that the Auditors' Report on the Annual Audited (Standalone and Consolidated) Financial Results of the Company for the period ended on March 31, 2021 does not contain any modified opinion.

This is for your information and record please.

Thanking you,

Yours faithfully,
For Hexa Tradex Limited



Neeraj Kanagat
CEO & CFO

