



November 10, 2020

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Stock Code – 534328

National Stock Exchange of India Ltd.

'Exchange Plaza', C-1, Block-G,
Bandra – Kurla Complex, Bandra (E),
Mumbai-400051

Stock Code – HEXATRADEX

**Sub.: UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE 2ND QUARTER/
HALF YEAR ENDED 30TH SEPTEMBER, 2020 IN ACCORDANCE OF REGULATION 33(3) OF SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Dear Sirs,

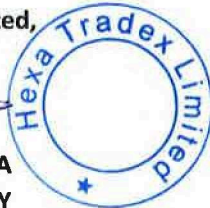
We are enclosing herewith a copy of the Unaudited (Standalone & Consolidated) Financial Results along with Limited Review Report by M/s N.C. Aggarwal & Co., the Statutory Auditors of the Company for the 2nd quarter/ half year ended 30th September, 2020 as approved and taken on record by the Board of Directors in their meeting held today i.e. 10th November, 2020.

The Board Meeting was commence at 12.30 p.m. and concluded at 1.10 p.m.

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

N.C. AGGARWAL & CO.

CHARTERED ACCOUNTANTS

102, Harsha house, Karampura Commercial Complex,
New Delhi-110 015. Ph: (O) 25920555-556 (R) 25221561
E-Mail:nc.aggarwal@gmail.com

Independent Auditor's Review Report on unaudited consolidated quarterly financial results of Hexa Tradex Limited pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Hexa Tradex Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Hexa Tradex Limited** ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter and half year ended September 30, 2020 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. 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 Standards on Auditing 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:
Hexa Securities And Finance Company Limited- Subsidiary.



N.C. AGGARWAL & CO.
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the unaudited financial results of a subsidiary, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


G. K. Aggarwal
(Partner)
M. No.086622
Place: New Delhi
Dated: 10th November, 2020
UDIN: 20086622AAABQJ6899



HEXA TRADEX LIMITED

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

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

CIN - L51101UP2010PLC042382

Statement of consolidated unaudited financial results for the quarter and half year ended September 30, 2020

S. No.	Particulars	Quarter ended			Half year ended		(₹ lakhs)
		30.09.2020	30.06.2020	30.09.2019	30.09.20	30.09.19	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2020
I	Income						
	Revenue from operations	9.90	9.63	9.36	19.53	9.36	23.28
	Other income	13.98	1.29	0.01	15.27	6.60	6.64
	Total income (I)	23.88	10.92	9.37	34.80	15.96	29.92
II	Expenses						
	Employee benefit expenses	45.34	38.92	37.93	84.26	78.02	166.58
	Finance costs	6.24	4.67	7.36	10.91	35.38	40.14
	Depreciation	0.05	0.04	0.02	0.09	0.04	0.16
	Loss/(gain) on fair valuation of non-current investments	(51.73)	(357.08)	(99.92)	(408.81)	(95.71)	700.77
	Other expenses	27.39	6.29	30.67	33.68	1,536.24	1,620.64
	Total expenses (II)	27.29	(307.16)	(23.94)	(279.87)	1,553.97	2,528.29
III	Profit/(loss) before tax (I-II)	(3.41)	318.08	33.31	314.67	(1,538.01)	(2,498.37)
IV	Tax expense:						
	Current tax	-	-	-	-	-	(4.73)
	Deferred tax	(12.86)	(5.06)	(55.97)	(17.92)	(459.54)	(501.04)
	Total tax expense (IV)	(12.86)	(5.06)	(55.97)	(17.92)	(459.54)	(505.77)
V	Net profit/(loss) after tax (III-IV)	9.45	323.14	89.28	332.59	(1,078.47)	(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	(1.11)	(1.10)	0.47	(2.21)	0.93	(4.38)
	(ii) Gain/(loss) on fair valuation of non-current investments	37,504.61	2,322.65	(50.28)	39,827.26	(984.24)	(2,738.40)
	(iii) Income tax effect on above items	(8,381.34)	0.28	(171.32)	(8,381.06)	(171.29)	(146.48)
	Total other comprehensive income (VI)	29,122.16	2,321.83	(221.13)	31,443.99	(1,154.60)	(2,889.26)
VII	Total comprehensive income (Comprising profit/(loss) and other comprehensive income) (V+VI)	29,131.61	2,644.97	(131.85)	31,776.58	(2,233.07)	(4,881.86)
VIII	Earnings per equity share of ₹ 2/- each						
	(i) Basic	0.02	0.58	0.16	0.60	(1.95)	(3.61)
	(ii) Diluted	0.02	0.58	0.16	0.60	(1.95)	(3.61)
		(Not annualised)	(Not annualised)	(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	1,104.91
	(ii) Reserve/other equity				54,499.52	25,371.73	22,722.94
	(iii) Net worth				55,604.43	26,476.64	23,827.85



HEXA TRADEX LIMITED
Consolidated unaudited segment results for the quarter and half year ended September 30, 2020

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.20 Unaudited	30.09.19 Unaudited	31.03.2020 Audited
1	Segment revenue						
	a) Trading and other activities	-	-	1.55	-	1.55	0.75
	b) Investment and finance	9.90	9.63	7.81	19.53	7.81	22.53
	Total revenue from operations	9.90	9.63	9.36	19.53	9.36	23.28
2	Segment results						
	a) Trading and other activities	(63.81)	(36.48)	(59.06)	(100.29)	(96.92)	(247.89)
	b) Investment and finance	52.66	357.94	99.71	410.60	(1,412.32)	(2,216.98)
	Total segment profit/(loss) before finance costs, other income and tax	(11.15)	321.46	40.65	310.31	(1,509.24)	(2,464.87)
	Less: Finance costs	(6.24)	(4.67)	(7.36)	(10.91)	(35.38)	(40.14)
	Add: Other income	13.98	1.29	0.01	15.27	6.61	6.64
	Profit/(loss) before tax	(3.41)	318.08	33.30	314.67	(1,538.01)	(2,498.37)
	Less: Tax expense/(credit)	(12.86)	(5.06)	(55.97)	(17.92)	(459.54)	(505.77)
	Profit/(loss) after tax	9.45	323.14	89.27	332.59	(1,078.47)	(1,992.60)
3	Segment assets						
	a) Trading and other activities	50.01	61.08	26.13	50.01	26.13	51.49
	b) Investment and finance	64,793.65	27,237.28	27,109.95	64,793.65	27,109.95	24,552.88
	c) Unallocated	869.73	871.34	849.79	869.73	849.79	878.74
	Total segment assets	65,713.39	28,169.70	27,985.88	65,713.39	27,985.88	25,483.12
4	Segment liabilities						
	a) Trading and other activities	858.09	821.54	606.75	858.09	606.75	773.27
	b) Investment and finance	10.90	12.90	9.91	10.90	9.91	12.44
	c) Unallocated	9,239.97	862.44	892.57	9,239.97	892.57	869.55
	Total segment liabilities	10,108.96	1,696.88	1,509.23	10,108.96	1,509.23	1,655.27



HEXA TRADEX LIMITED
Statement of unaudited consolidated assets and liabilities

(₹ lakhs)

S. No.	Particulars	As at 30.09.2020 Unaudited	As at 31.03.2020 Audited
	Assets		
(1)	Non-current assets		
	(a) Property, plant and equipment	0.53	0.28
	(b) Financial assets		
	(i) Investments	64,300.49	24,064.40
	(ii) Loans	1.17	2.36
	(c) Deferred tax assets (net)	851.63	857.48
(2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables	0.12	0.12
	(ii) Cash and cash equivalents	16.89	3.92
	(iii) Loans	471.50	492.50
	(iv) Other financial assets	19.25	-
	(b) Current tax assets (net)	14.55	14.54
	(c) Other current assets	37.26	47.52
	Total assets	65,713.39	25,483.12
	Equity and liabilities		
	Equity		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	54,499.52	22,722.94
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	226.68	136.68
	(b) Provisions	79.28	67.00
	(c) Deferred tax liabilities (net)	9,156.03	798.73
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Other financial liabilities	637.67	643.80
	(b) Other current liabilities	4.64	5.23
	(c) Provisions	4.66	3.83
	Total equity and liabilities	65,713.39	25,483.12



Hexa Tradex Limited
Consolidated unaudited statement of cash flow for half year ended September 30, 2020

(₹ lakhs)

Particulars	Half Year ended September 30, 2020 Unaudited	Half Year ended September 30, 2019 Unaudited
A. CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES		
Net profit/(loss) before tax	314.67	(1,538.01)
Adjustments for:		
Add/(less):		
Interest expense and bank charges	10.91	35.38
Dividend income	(0.28)	(7.81)
Effect of unrealised foreign exchange (gain)/loss (net)	(15.27)	13.85
Liabilities written back	-	-
Loss on sale of property, plant and equipment and intangibles (net)	0.01	-
Bad debts	-	-
Provision for sub- standard assets	-	-
Provision for doubtful assets	-	1,498.44
Provision for doubtful asset written back	-	-
Loss/(Gain) on fair valuation of non-current investments	(408.81)	(95.71)
Interest income	(19.25)	(2.06)
Interest reversed on non performing assets	-	-
Depreciation	0.09	0.04
Operating profit before working capital changes	(117.93)	(95.88)
Changes in operating assets and liabilities:		
Trade receivables	-	0.65
Loans, other financial assets and other assets	13.45	480.03
Trade payables, Other financial liabilities, provisions and other liabilities	8.58	12.86
Cash generated from operations	(95.90)	397.66
Tax refund/(paid)	-	6.76
Net cash inflow / (outflow) from operating activities	(95.90)	404.42
B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES		
Purchase of property, plant and equipment	(0.51)	-
Sale proceeds from property, plant and equipment	0.16	-
Sale/ (Purchase) of non current investments	(0.01)	2,015.01
Loan given to related parties	-	(175.00)
Loan received back from related parties	19.00	-
Interest received	-	0.51
Net cash inflow / (outflow) from investing activities	18.64	1,840.52
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES		
Interest and bank charges paid	(0.05)	(3.58)
Dividend received	0.28	7.81
Repayment of zero coupon optionally convertible bonds	-	(1,300.00)
Loan received from related party	90.00	797.01
Loan repaid to related parties	-	(1,755.25)
Net cash inflow/(outflow) from financing activities	90.23	(2,254.00)
Net changes in cash and cash equivalent	12.97	(9.07)
Cash and cash equivalent (opening balance)	3.92	23.75
Cash and cash equivalent (closing balance)	16.89	14.68

Notes:

- 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 and other activities and investment & finance on consolidated basis.
2. On March 11, 2020 the world health organisation characterised the outbreak of the new Coronavirus (COVID 19) as a pandemic, this outbreak has caused significant disruption and slow down of economic activity. The Group has taken into account the possible impact of COVID-19 in preparation of the unaudited standalone financial results, including its assessment of recoverable value of its assets based on internal and external information and has concluded no material adjustments are required therein as on Sept 30, 2020. The Group will continue to closely monitor any material changes to future economic conditions.
3. Gain on fair valuation of investments presented in Other comprehensive income (OCI) amounted to ₹ 39,827.26 lakhs for the half year ended September 30, 2020.
4. Other expense includes provision for doubtful assets/sub-standard assets of ₹ 1,498.44 lakhs for the half year ended September 30, 2019 and year ended March 31, 2020.
5. Previous quarter/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 November 10, 2020.

Place: New Delhi
Date: November 10, 2020

By Order of the Board
For Hexa Tradex Limited


Veni Verma
Director
DIN: 07586927



N.C. AGGARWAL & CO.

CHARTERED ACCOUNTANTS

102, Harsha house, Karampura Commercial Complex,
New Delhi-110 015. Ph: (O) 25920555-556 (R) 25221561

E-Mail: nc.aggarwal@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **HEXA TRADEX LIMITED** (the 'Company') for the quarter and half year ended September 30, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the other SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



**G. K. Aggarwal
(Partner)**

M. No.086622

Place: New Delhi

Dated: 10th November, 2020

UDIN: 20086622AAABQI9458



HEXA TRADEX LIMITED

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

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

CIN - L51101UP2010PLC042382

Statement of standalone unaudited financial results for the quarter and half year ended September 30, 2020

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
I	Income						
	Revenue from operations	0.27	-	0.56	0.27	0.56	1.44
	Other Income	13.98	1.29	-	15.27	1.09	1.09
	Total Income (I)	14.25	1.29	0.56	15.54	1.65	2.53
II	Expenses						
	Employee benefit expenses	36.82	30.65	29.78	67.47	61.67	133.38
	Finance costs	6.24	4.65	0.99	10.89	9.76	14.14
	Depreciation	0.05	0.04	0.02	0.09	0.04	0.16
	Other expenses	26.97	5.79	29.25	32.76	35.20	115.10
	Total expenses (II)	70.08	41.13	60.04	111.21	106.67	262.78
III	Profit/(loss) before tax (I-II)	(55.83)	(39.84)	(59.48)	(95.67)	(105.02)	(260.25)
IV	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax	(14.05)	(10.03)	8.49	(24.08)	(4.18)	(43.25)
	Total tax expense (IV)	(14.05)	(10.03)	8.49	(24.08)	(4.18)	(43.25)
V	Net profit/(loss) after tax (III-IV)	(41.78)	(29.81)	(67.97)	(71.59)	(100.84)	(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	(0.49)	(0.49)	0.18	(0.98)	0.35	(1.93)
	(ii) Gain/(loss) on fair valuation of non-current investments	36,545.50	7.46	772.49	36,552.96	770.52	754.59
	(iii) Income tax effect on above items	(8,381.49)	0.12	(173.06)	(8,381.37)	(172.96)	(172.55)
	Total other comprehensive Income (VI)	28,163.52	7.09	599.61	28,170.61	597.91	580.11
VII	Total comprehensive income (Comprising profit/(loss) and other comprehensive Income (V+VI))	28,121.74	(22.72)	531.64	28,099.02	497.07	363.11
VIII	Earnings per equity share of ₹ 2/- each						
	(i) Basic	(0.08)	(0.05)	(0.12)	(0.13)	(0.18)	(0.39)
	(ii) Diluted	(0.08)	(0.05)	(0.12)	(0.13)	(0.18)	(0.39)
		(Not annualised)	(Not annualised)	(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	1,104.91
	(ii) Reserve/other equity				52,896.56	24,931.49	24,797.53
	(iii) Net worth				54,001.47	26,036.40	25,902.44



HEXA TRADEX LIMITED
Standalone unaudited segment results for the quarter and half year ended September 30, 2020

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
1	Segment revenue						
	a) Trading and other activities	-	-	-	-	-	0.75
	b) Investment and finance	0.27	-	0.56	0.27	0.56	0.69
	Total revenue from operations	0.27	-	0.56	0.27	0.56	1.44
2	Segment results						
	a) Trading and other activities	(63.84)	(36.48)	(59.05)	(100.32)	(96.91)	(247.89)
	b) Investment and finance	0.27	-	0.56	0.27	0.56	0.69
	Total segment profit/(loss) before finance costs, other income and tax	(63.57)	(36.48)	(58.49)	(100.05)	(96.35)	(247.20)
	Less: Finance costs	(6.24)	(4.65)	(0.99)	(10.89)	(9.76)	(14.14)
	Add: Other income	13.98	1.29	-	15.27	1.09	1.09
	Profit/(loss) before tax	(55.83)	(39.84)	(59.48)	(95.67)	(105.02)	(260.25)
	Less: Tax expense/(credit)	(14.05)	(10.03)	8.49	(24.08)	(4.18)	(43.25)
	Profit/(loss) after tax	(41.78)	(29.81)	(67.97)	(71.59)	(100.84)	(217.00)
3	Segment assets						
	a) Trading and other activities	50.01	61.09	26.12	50.01	26.13	51.49
	b) Investment and finance	64,032.08	27,486.59	27,498.28	64,032.08	27,498.28	27,479.13
	c) Unallocated	3.69	4.26	6.52	3.69	6.52	4.86
	Total segment assets	64,085.78	27,551.94	27,530.92	64,085.78	27,530.93	27,535.48
4	Segment liabilities						
	a) Trading and other activities	873.64	837.09	622.30	873.64	622.30	788.84
	b) Investment and finance	-	-	-	-	-	-
	c) Unallocated	9,210.67	835.12	872.22	9,210.67	872.22	844.20
	Total segment liabilities	10,084.31	1,672.21	1,494.52	10,084.31	1,494.52	1,633.04



HEXA TRADEX LIMITED**Statement of unaudited standalone assets and liabilities****(₹ lakhs)**

S. No.	Particulars	As at 30.09.2020 Unaudited	As at 31.03.2020 Audited
	Assets		
(1)	Non-current assets		
	(a) Property, plant and equipment	0.53	0.28
	(b) Financial assets		
	(i) Investments	64,032.08	27,479.13
	(ii) Loans	1.17	2.36
(2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables	0.12	0.12
	(ii) Cash and cash equivalents	12.70	3.92
	(iii) Loans	2.37	2.37
	(b) Current tax assets (net)	0.15	0.13
	(c) Other current assets	36.66	47.17
	Total assets	64,085.78	27,535.48
	Equity and liabilities		
	Equity		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	52,896.56	24,797.53
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	226.68	136.68
	(b) Provisions	50.86	42.52
	(c) Deferred tax liabilities (net)	9,156.03	798.74
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Other financial liabilities	642.85	647.61
	(b) Other current liabilities	4.11	4.54
	(c) Provisions	3.78	2.95
	Total equity and liabilities	64,085.78	27,535.48



HEXA TRADEX LIMITED
Standalone unaudited statement of cash flow for the half year ended September 30, 2020

(₹ lakhs)

Particulars	Half year ended September 30, 2020 Unaudited	Half year ended September 30, 2019 Unaudited
A. CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES		
Net profit/(loss) before tax	(95.66)	(105.02)
Adjustments for:		
Add/(less):		
Interest expense and bank charges	10.88	9.76
Dividend income	(0.27)	(0.56)
Bad debts	-	-
Effect of unrealised foreign exchange (gain)/loss (net)	(15.27)	13.85
Loss on sale of property, plant and equipment (net)	0.01	-
Depreciation	0.09	0.04
	(4.56)	23.09
Operating profit before working capital changes	(100.22)	(81.93)
Changes in operating assets and liabilities:		
Trade receivables	-	0.65
Loans, other financial assets and other assets	11.69	470.66
Trade payables, other financial liabilities, provisions and other liabilities	7.43	9.78
Cash generated from operations	(81.10)	399.16
Tax refund/(paid)	(0.02)	-
Net cash inflow / (outflow) from operating activities	(81.12)	399.16
B. CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(0.51)	-
Sale proceeds from property, plant and equipment	0.16	-
Advance for purchase of investments	-	(115.00)
Purchase of Non cureent investment	0.01	0.00
Net cash inflow / (outflow) from investing activities	(0.34)	(115.00)
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES		
Interest and bank charges paid	(0.03)	(0.98)
Dividend received	0.27	0.56
Loan from related party	90.00	105.01
Loan repaid to related party	-	(399.03)
Net cash inflow / (outflow) from financing activities	90.24	(294.44)
Net changes in cash and cash equivalents	8.78	(10.27)
Cash and cash equivalents at beginning of the year	3.92	20.26
Cash and cash equivalents at end of the year	12.70	9.99

Notes:

1. Increase/(decrease) in current borrowings are shown net of repayments.

1. Figures in bracket indicates cash outflow.

2. 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 and other activities and investment & finance on standalone basis.
2. On March 11, 2020 the world health organisation characterised the outbreak of the new Coronavirus (COVID 19) as a pandemic, this outbreak has caused significant disruption and slow down of economic activity. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited standalone financial results, including its assessment of recoverable value of its assets based on internal and external information and has concluded no material adjustments are required therein as on Sept 30, 2020. The Company will continue to closely monitor any material changes to future economic conditions.
3. Gain on fair valuation of investments presented in Other comprehensive income (OCI) amounted to ₹ 36,552.96 lakhs for the half year ended September 30, 2020.
4. Previous quarter/periods figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter and year ended classification.
5. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 10, 2020.

Place: New Delhi
Date: November 10, 2020

By Order of the Board
For Hexa Tradex Limited


Veni Verma
Director
DIN: 07586927

