



November 12, 2021

BSE Limited  
Corporate Relation Department  
1st Floor, New Trading Ring  
Rotunga Building P. J. 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.: Unaudited Standalone and Consolidated Financial Results for the quarter/half year ended 30<sup>th</sup> September, 2021 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 and Consolidated Financial Results of the Company for the quarter/half year ended 30<sup>th</sup> September, 2021 along with Limited Review Report thereon as given by M/s Lodha & Co., Chartered Accountants, the Statutory Auditors as approved and taken on record by the Board of Directors in their meeting held today, i.e., 12<sup>th</sup> November, 2021.

The Board Meeting was commenced at 12.30 p.m. and concluded at 02:25 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,

for HEXA TRADEX, LIMITED

PRAVESH SRIVASTAVA  
COMPANY SECRETARY  
ACS: 20993

Encl.: As above.

**Hexa Tradex Limited | [www.hexatradex.com](http://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 Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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**Review Report 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 ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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. 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 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.

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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Other Matter**

5. The review of standalone unaudited quarterly financial results for the period ended 30<sup>th</sup> June ,2021, the unaudited quarterly and year to date financial results for the period ended 30<sup>th</sup> September, 2020 and audit of standalone financial results for the quarter and year ended 31<sup>st</sup> March ,2021, included in the Statement was carried out and reported by N.C. Agarwal & Co. who have expressed unmodified conclusion vide their review report dated 10<sup>th</sup> August, 2021, unmodified conclusion vide their review report dated 10<sup>th</sup> Nov, 2020, and unmodified opinion vide their audit report dated 25<sup>th</sup> June, 2021 respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement.

Our conclusion is not modified in respect of this matter.

**For LODHA & CO.**

Chartered Accountants

Firm Registration No: 301051E



**Shyamal Kumar**

Partner

Membership No. 509325

UDIN: 21509325 ~~AAAAAA~~ 7892

Place: New Delhi

Date: 12 - NOV - 2021



**HEXA TRADEX LIMITED**

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

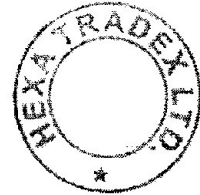
Corp. Office: Jindal Centre, 12, Bhikaiji Cama Place, New Delhi- 110066

CIN - L51101UP2010PLC042382

Statement of standalone unaudited financial results for the quarter and half year ended September 30, 2021

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
<b>I</b>	<b>Income</b>						
	Revenue from operations	0.89	-	0.27	0.89	0.27	0.92
	<b>Total income (I)</b>	<b>0.89</b>	<b>-</b>	<b>0.27</b>	<b>0.89</b>	<b>0.27</b>	<b>0.92</b>
<b>II</b>	<b>Expenses</b>						
	Employee benefit expenses	33.19	31.70	36.82	64.89	67.47	123.34
	Finance costs	12.30	10.54	6.24	22.84	10.89	27.21
	Depreciation	0.09	0.08	0.05	0.17	0.09	0.22
	Other expenses	10.19	15.73	12.98	25.92	17.48	36.17
	<b>Total expenses (II)</b>	<b>55.77</b>	<b>58.05</b>	<b>56.10</b>	<b>113.82</b>	<b>95.94</b>	<b>186.94</b>
<b>III</b>	<b>Profit/(loss) before tax (I-II)</b>	<b>(54.88)</b>	<b>(58.05)</b>	<b>(55.83)</b>	<b>(112.93)</b>	<b>(95.67)</b>	<b>(186.02)</b>
<b>IV</b>	<b>Tax expense:</b>						
	Current tax	-	-	-	-	-	-
	Deferred tax	(14.15)	(14.64)	(14.05)	(28.79)	(24.08)	(48.38)
	<b>Total tax expense (IV)</b>	<b>(14.15)</b>	<b>(14.64)</b>	<b>(14.05)</b>	<b>(28.79)</b>	<b>(24.08)</b>	<b>(48.38)</b>
<b>V</b>	<b>Net profit/(loss) after tax (III-IV)</b>	<b>(40.73)</b>	<b>(43.41)</b>	<b>(41.78)</b>	<b>(84.14)</b>	<b>(71.59)</b>	<b>(137.64)</b>
<b>VI</b>	<b>Other comprehensive income (OCI):</b>						
	Items that will not be reclassified to profit or loss:						
	(i) Re-measurement gains/(losses) on defined benefit plans	0.14	0.15	(0.49)	0.29	(0.98)	0.59
	(ii) Income tax effect on above items	(0.03)	(0.04)	0.25	(0.07)	0.25	(0.15)
	(iii) Gain/(loss) on fair valuation of non-current investments	74,535.32	39,072.64	36,545.50	1,13,607.96	36,552.96	1,17,277.46
	(iv) Income tax effect on above items	(17,053.96)	(8,929.73)	(8,381.74)	(25,983.69)	(8,381.62)	(26,845.32)
	<b>Total other comprehensive income (VI)</b>	<b>57,481.47</b>	<b>30,143.02</b>	<b>28,163.52</b>	<b>87,624.49</b>	<b>28,170.61</b>	<b>90,432.58</b>
<b>VII</b>	<b>Total comprehensive income</b> (Comprising profit/(loss) and other comprehensive income) <b>(V+VI)</b>	<b>57,440.74</b>	<b>30,099.61</b>	<b>28,121.74</b>	<b>87,540.35</b>	<b>28,099.02</b>	<b>90,294.94</b>
<b>VIII</b>	<b>Earnings per equity share of ₹ 2/- each</b>						
	(i) Basic	(0.07)	(0.08)	(0.08)	(0.15)	(0.13)	(0.25)
	(ii) Diluted	(0.07)	(0.08)	(0.08)	(0.15)	(0.13)	(0.25)
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	
<b>IX</b>	<b>Net worth</b>						
	(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				2,02,632.84	1,45,192.09	1,15,092.48
	(iii) Net worth				2,03,737.75	1,46,297.00	1,16,197.39

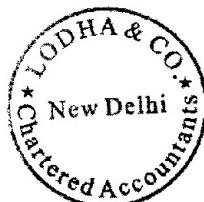
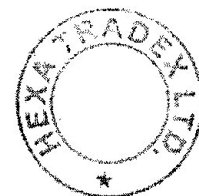


**HEXA TRADEX LIMITED**

Statement of standalone unaudited financial results for the quarter and half year ended September 30, 2021

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1	<b>Segment revenue</b>						
	a) Trading and other activities	-	-	-	-	-	0.65
	b) Investment and finance	0.89	-	0.27	0.89	0.27	0.27
	<b>Total revenue from operations</b>	<b>0.89</b>	<b>-</b>	<b>0.27</b>	<b>0.89</b>	<b>0.27</b>	<b>0.92</b>
2	<b>Segment results</b>						
	a) Trading and other activities	(43.47)	(47.51)	(49.86)	(90.98)	(85.04)	(159.08)
	b) Investment and finance	0.89	-	0.27	0.89	0.27	0.27
	<b>Total segment profit/(loss) before finance costs, other income and tax</b>	<b>(42.58)</b>	<b>(47.51)</b>	<b>(49.59)</b>	<b>(90.09)</b>	<b>(84.77)</b>	<b>(158.81)</b>
	Less: Finance costs	(12.30)	(10.54)	(6.24)	(22.84)	(10.89)	(27.21)
	<b>Profit/(loss) before tax</b>	<b>(54.88)</b>	<b>(58.05)</b>	<b>(55.83)</b>	<b>(112.93)</b>	<b>(95.67)</b>	<b>(186.02)</b>
	Less: Tax expense/(credit)	(14.15)	(14.64)	(14.05)	(28.79)	(24.08)	(48.38)
	<b>Profit/(loss) after tax</b>	<b>(40.73)</b>	<b>(43.41)</b>	<b>(41.78)</b>	<b>(84.14)</b>	<b>(71.59)</b>	<b>(137.64)</b>
3	<b>Segment assets</b>						
	a) Trading and other activities	29.59	37.12	23.55	29.59	23.55	32.70
	b) Investment and finance	2,58,364.55	1,83,829.23	64,032.08	2,58,364.55	64,032.08	1,44,756.59
	c) Unallocated	30.28	30.19	30.15	30.28	30.15	30.19
	<b>Total segment assets</b>	<b>2,58,424.42</b>	<b>1,83,896.55</b>	<b>64,085.78</b>	<b>2,58,424.42</b>	<b>64,085.78</b>	<b>1,44,819.48</b>
4	<b>Segment liabilities</b>						
	a) Trading and other activities	637.79	636.51	873.64	637.79	873.64	980.30
	b) Investment and finance	448.70	404.41	-	448.70	-	-
	c) Unallocated	53,600.18	36,558.63	9,210.67	53,600.18	9,210.67	27,641.79
	<b>Total segment liabilities</b>	<b>54,686.67</b>	<b>37,599.55</b>	<b>10,084.31</b>	<b>54,686.67</b>	<b>10,084.31</b>	<b>28,622.09</b>

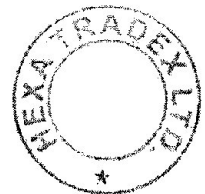


**HEXA TRADEX LIMITED**

**Statement of unaudited standalone assets and liabilities**

(₹ lakhs)

S. No.	Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
	<b>Assets</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, plant and equipment	0.98	1.15
	(b) Financial assets		
	(i) Investments	2,58,364.55	1,44,756.59
	(ii) Loans	-	3.14
(2)	<b>Current assets</b>		
	(a) Financial assets		
	(i) Trade receivables	-	0.12
	(ii) Cash and cash equivalents	8.19	9.25
	(iii) Loans	8.47	10.67
	(b) Current tax assets (net)	30.28	30.19
	(c) Other current assets	11.95	8.37
	<b>Total assets</b>	<b>2,58,424.42</b>	<b>1,44,819.48</b>
	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	2,02,632.84	1,15,092.48
	<b>Liabilities</b>		
(1)	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	425.87	353.87
	(b) Provisions	46.05	42.97
	(c) Deferred tax liabilities (net)	53,550.80	27,595.83
(2)	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Other financial liabilities	656.55	619.58
	(b) Other current liabilities	4.07	6.85
	(c) Provisions	3.33	2.99
	<b>Total equity and liabilities</b>	<b>2,58,424.42</b>	<b>1,44,819.48</b>

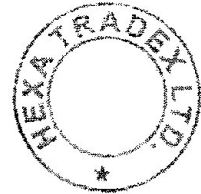


**HEXA TRADEX LIMITED**
**Standalone unaudited statement of cash flow for the half year ended September 30, 2021**

Particulars	(₹ lakhs)	
	Half year ended September 30, 2021 Unaudited	Half year ended September 30, 2020 Unaudited
<b>A. CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>		
Net profit/(loss) before tax	(112.93)	(95.66)
Adjustments for:		
Add/(less):		
Interest expense and bank charges	22.84	10.88
Dividend income	(0.89)	(0.27)
Effect of unrealised foreign exchange (gain)/loss (net)	9.02	(15.27)
Loss on sale of property, plant and equipment (net)	-	0.01
Depreciation	0.17	0.09
<b>Operating profit before working capital changes</b>	<b>31.14</b>	<b>(4.56)</b>
Changes in operating assets and liabilities:	<b>(81.79)</b>	<b>(100.22)</b>
Trade receivables	0.12	-
Loans, other financial assets and other assets	1.75	11.69
Trade payables, other financial liabilities, provisions and other liabilities	6.07	7.43
<b>Cash generated from operations</b>	<b>(73.85)</b>	<b>(81.10)</b>
Tax refund/(paid)	(0.09)	(0.02)
<b>Net cash inflow / (outflow) from operating activities</b>	<b>(73.94)</b>	<b>(81.12)</b>
<b>B. CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	-	(0.51)
Sale proceeds from property, plant and equipment	-	0.16
Purchase of Non current investment	-	0.01
<b>Net cash inflow / (outflow) from investing activities</b>	<b>-</b>	<b>(0.34)</b>
<b>C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>		
Interest and bank charges paid	(0.01)	(0.03)
Dividend received	0.89	0.27
Loan from related party	72.00	90.00
<b>Net cash inflow / (outflow) from financing activities</b>	<b>72.88</b>	<b>90.24</b>
<b>Net changes in cash and cash equivalents</b>	<b>(1.06)</b>	<b>8.78</b>
Cash and cash equivalent (opening balance)	9.25	3.92
<b>Cash and cash equivalent (closing balance)</b>	<b>8.19</b>	<b>12.70</b>

**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 and 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 and cash flow and has concluded that no material adjustments are required in the carrying amount of assets and liabilities as at September 30, 2021.  
The impact of the pandemic may be different from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes to future economic conditions.
3. Previous quarter/periods figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter and period ended classification.
4. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 12, 2021.

Place: New Delhi  
Date: November 12, 2021

By Order of the Board  
For Hexa Tradex Limited

  
Venil Verma  
Director  
DIN: 07586927





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

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**Review Report 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 Company"/ "Holding Company"), and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 (the "statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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. 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 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity:

Subsidiary company

i) Hexa Securities And Finance Company Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. We did not review the interim financial results and other financial information in respect of one subsidiary included in the consolidated unaudited financial results, whose interim financial results/information reflect assets of Rs.86,045.36 lakhs as at September 30, 2021, total revenues of Rs.7.66 lakhs and Rs. 22.24 lakhs , total net (loss) after tax of (Rs.1307.61 lakhs) and Rs. (Rs.1224.48 lakhs ), total comprehensive income of Rs. 4,399.24 lakhs and Rs.10,777.30 lakhs for the quarter ended September 30<sup>th</sup>, 2021 and period ended on that date respectively, and net cash inflows of Rs. 26.03 lakhs for the period from April 1<sup>st</sup>, 2021 to September 30<sup>th</sup>, 2021.

Our conclusion is not modified in respect of this matter.



7. The review of consolidated unaudited quarterly financial results for the period ended 0<sup>th</sup> June ,2021, the unaudited quarterly and year to date financial results for the period ended 30<sup>th</sup> September, 2020 and audit of consolidated financial results for the quarter and year ended 31<sup>st</sup> March ,2021, included in the Statement was carried out and reported by N.C. Agarwal & Co. who have expressed unmodified conclusion vide their review report dated 10<sup>th</sup> August, 2021, unmodified conclusion vide their review report dated 10<sup>th</sup> Nov, 2020, and unmodified opinion vide their audit report dated 25<sup>th</sup> June, 2021 respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement.

Our conclusion is not modified in respect of this matter.

**For LODHA & CO,**

Chartered Accountants

Firm Registration No. 301051E



Shyamal Kumar

Partner

Membership No: 509325

UDIN: 21509325 AAAAAA06794

Place: New Delhi

Date: 12 - NOV - 2021



**HEXA TRADEX LIMITED**

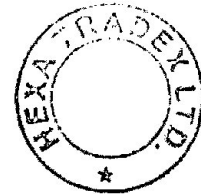
Regd. Off: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.)-281403

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

CIN - 151101UP2010PLC042382

Statement of consolidated unaudited financial results for the quarter and half year ended September 30, 2021

S. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
<b>I</b>	<b>Income</b>						
	Revenue from operations	0.88	14.46	9.90	15.34	19.53	38.54
	Other income	7.66	0.12	-	7.78	-	-
	<b>Total income (I)</b>	<b>8.54</b>	<b>14.58</b>	<b>9.90</b>	<b>23.12</b>	<b>19.53</b>	<b>38.54</b>
<b>II</b>	<b>Expenses</b>						
	Employee benefit expenses	42.64	39.78	45.34	82.42	84.26	154.44
	Finance costs	1,469.21	175.11	6.24	1,644.32	10.91	27.25
	Depreciation	0.09	0.08	0.05	0.17	0.09	0.22
	Loss/(gain) on fair valuation of non-current investments	207.37	(207.24)	(51.73)	0.13	(408.81)	(1,188.03)
	Other expenses	10.39	23.05	13.41	33.44	18.40	44.81
	<b>Total expenses (II)</b>	<b>1,729.69</b>	<b>30.78</b>	<b>13.31</b>	<b>1,760.48</b>	<b>(295.14)</b>	<b>(961.31)</b>
<b>III</b>	<b>Profit/(Loss) before tax (I-II)</b>	<b>(1,721.15)</b>	<b>(16.20)</b>	<b>(3.41)</b>	<b>(1,737.36)</b>	<b>314.67</b>	<b>999.85</b>
<b>IV</b>	<b>Tax expense:</b>						
	Current tax	0.00	1.19	0.00	1.19	0.00	-
	Deferred tax	(372.83)	(57.12)	(12.86)	(429.95)	(17.92)	47.97
	<b>Total tax expense (IV)</b>	<b>(372.83)</b>	<b>(55.93)</b>	<b>(12.86)</b>	<b>(428.76)</b>	<b>(17.92)</b>	<b>47.97</b>
<b>V</b>	<b>Net profit/(loss) after tax (III-IV)</b>	<b>(1,348.32)</b>	<b>39.73</b>	<b>9.45</b>	<b>(1,308.60)</b>	<b>332.59</b>	<b>951.88</b>
<b>VI</b>	<b>Other comprehensive income (OCI):</b>						
	Items that will not be reclassified to profit or loss:						
	(i) Re-measurement gains/(losses) on defined benefit plans	0.52	0.52	(1.11)	1.04	(2.21)	2.07
	(ii) Income tax effect on above items	(0.13)	(0.13)	0.28	(0.26)	0.56	(0.52)
	(iii) Gain/(loss) on fair valuation of non-current investments	80,960.64	45,367.29	37,504.61	1,26,327.93	39,827.26	1,23,633.75
	(iv) Income tax effect on above items	(17,772.71)	(8,929.73)	(8,381.62)	(26,702.44)	(8,381.62)	(26,870.79)
	<b>Total other comprehensive income (VI)</b>	<b>63,188.33</b>	<b>36,437.95</b>	<b>29,122.16</b>	<b>99,626.27</b>	<b>31,443.99</b>	<b>96,764.51</b>
<b>VII</b>	<b>Total comprehensive income (Comprising profit/(loss) and other comprehensive income) (V+VI)</b>	<b>61,840.01</b>	<b>36,477.68</b>	<b>29,131.61</b>	<b>98,317.67</b>	<b>31,776.58</b>	<b>97,716.39</b>
<b>VIII</b>	<b>Earnings per equity share of ₹ 2/- each</b>						
	(i) Basic	(2.44)	0.07	0.02	(2.37)	0.60	1.72
	(ii) Diluted	(2.44)	0.07	0.02	(2.37)	0.60	1.72
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	
<b>IX</b>	<b>Net worth</b>						
	(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				2,18,757.00	54,499.52	1,20,439.33
	(iii) Net worth				2,19,861.91	55,604.43	1,21,544.24



**HEXA TRADEX LIMITED**

Consolidated unaudited segment results for the quarter and half year ended September 30, 2021

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1	<b>Segment revenue</b>						
	a) Trading and other activities	-	-	-	-	-	0.65
	b) Investment and finance	0.88	14.46	9.90	15.34	19.53	37.89
	<b>Total revenue from operations</b>	<b>0.88</b>	<b>14.46</b>	<b>9.90</b>	<b>15.34</b>	<b>19.53</b>	<b>38.54</b>
2	<b>Segment results</b>						
	a) Trading and other activities	(47.29)	(47.50)	(49.83)	(94.79)	(100.29)	(159.08)
	b) Investment and finance	(212.31)	206.29	52.66	(6.03)	425.87	1,186.18
	<b>Total segment profit/(loss) before finance costs, other income and tax</b>	<b>(259.60)</b>	<b>158.79</b>	<b>2.83</b>	<b>(100.82)</b>	<b>325.58</b>	<b>1,027.10</b>
	Less: Finance costs	(1,469.21)	(175.11)	(6.24)	(1,644.32)	(10.91)	(27.25)
	Add: Other income	7.66	0.12	-	7.78	-	-
	<b>Profit/(loss) before tax</b>	<b>(1,721.15)</b>	<b>(16.20)</b>	<b>(3.41)</b>	<b>(1,737.36)</b>	<b>314.67</b>	<b>999.85</b>
	Less: Tax expense/(credit)	(372.83)	(55.93)	(12.86)	(428.76)	(17.92)	47.97
	<b>Profit/(loss) after tax</b>	<b>(1,348.32)</b>	<b>39.73</b>	<b>9.45</b>	<b>(1,308.60)</b>	<b>332.59</b>	<b>951.88</b>
3	<b>Segment assets</b>						
	a) Trading and other activities	29.60	37.12	50.01	29.60	50.01	32.69
	b) Investment and finance	3,21,243.22	2,52,932.97	64,793.65	3,21,243.22	64,793.65	1,49,370.05
	c) Unallocated	1,043.22	898.54	869.73	1,043.22	869.73	782.72
	<b>Total segment assets</b>	<b>3,22,316.04</b>	<b>2,53,868.63</b>	<b>65,713.39</b>	<b>3,22,316.04</b>	<b>65,713.39</b>	<b>1,50,185.46</b>
4	<b>Segment liabilities</b>						
	a) Trading and other activities	622.30	626.91	858.09	622.30	858.09	964.81
	b) Investment and finance	48,204.91	58,635.25	10.90	48,204.91	10.90	8.78
	c) Unallocated	53,626.92	36,584.55	9,239.97	53,626.92	9,239.97	27,667.63
	<b>Total segment liabilities</b>	<b>1,02,454.13</b>	<b>95,846.71</b>	<b>10,108.96</b>	<b>1,02,454.13</b>	<b>10,108.96</b>	<b>28,641.22</b>



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

S. No.	Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
	<b>Assets</b>		
<b>(1)</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	0.98	1.15
	(b) Financial assets		
	(i) Investments	3,20,348.97	1,48,886.17
	(ii) Loans	-	3.14
	(c) Deferred tax assets (net)	417.52	735.30
	(d) Other non-current assets	859.00	-
<b>(2)</b>	<b>Current assets</b>		
	(a) Financial assets		
	(i) Trade receivables	-	0.12
	(ii) Cash and cash equivalents	35.10	10.13
	(iii) Loans	8.47	493.37
	(iv) Other financial assets	7.66	-
	(b) Current tax assets (net)	47.77	47.42
	(c) Other current assets	590.57	8.66
	<b>Total assets</b>	<b>3,22,316.04</b>	<b>1,50,185.46</b>
	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	2,18,757.00	1,20,439.33
	<b>Liabilities</b>		
<b>(1)</b>	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	47,080.62	353.87
	(b) Provisions	71.88	67.89
	(c) Deferred tax liabilities (net)	53,550.80	27,595.83
<b>(2)</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Other financial liabilities	1,709.43	612.33
	(b) Other current liabilities	37.15	7.40
	(c) Provisions	4.25	3.90
	<b>Total equity and liabilities</b>	<b>3,22,316.04</b>	<b>1,50,185.46</b>



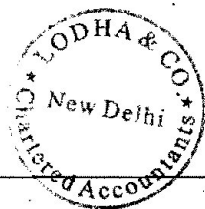
## Hexa Tradex Limited

## Consolidated unaudited statement of cash flow for half year ended September 30, 2021

Particulars	(₹ lakhs)	
	Half year ended September 30, 2021 Unaudited	Half year ended September 30, 2020 Unaudited
<b>A. CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>		
Net profit/(loss) before tax	(1,737.36)	314.67
Adjustments for:		
Add/(less):		
Interest expense and bank charges	1,644.32	10.91
Dividend income	(5.60)	(0.28)
Effect of unrealised foreign exchange (gain)/loss (net)	9.02	(15.27)
Loss on sale of property, plant and equipment and intangibles (net)	-	0.01
Provision for doubtful assets (reversed)	(1.21)	-
Loss/(Gain) on fair valuation of non-current investments	0.13	(408.81)
Interest income	(16.31)	(19.25)
Depreciation	0.17	0.09
<b>Operating profit before working capital changes</b>	<b>(106.84)</b>	<b>(117.93)</b>
Changes in operating assets and liabilities:		
Trade receivables	0.12	-
Loans, other financial assets and other assets	(1,435.58)	13.45
Trade payables, Other financial liabilities, provisions and other liabilities	72.36	8.58
<b>Cash generated from operations</b>	<b>(1,469.94)</b>	<b>(95.90)</b>
Tax refund/(paid)	(1.66)	-
<b>Net cash inflow / (outflow) from operating activities</b>	<b>(1,471.60)</b>	<b>(95.90)</b>
<b>B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES</b>		
Purchase of property, plant and equipment	-	(0.51)
Sale proceeds from property, plant and equipment	-	0.16
Sale/ (Purchase) of non current investments	(45,135.00)	(0.01)
Loan received back from related parties	483.91	19.00
Interest received	8.65	-
<b>Net cash inflow / (outflow) from investing activities</b>	<b>(44,642.44)</b>	<b>18.64</b>
<b>C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>		
Interest and bank charges paid	(1,448.59)	(0.05)
Dividend received	5.60	0.28
Loan received from financial institution	20,000.00	-
Loan received from related party	45,582.00	90.00
Loan repaid to related parties	(18,000.00)	-
<b>Net cash inflow/(outflow) from financing activities</b>	<b>46,139.01</b>	<b>90.23</b>
<b>Net changes in cash and cash equivalent</b>	<b>24.97</b>	<b>12.97</b>
Cash and cash equivalent (opening balance)	10.13	3.92
<b>Cash and cash equivalent (closing balance)</b>	<b>35.10</b>	<b>16.89</b>

## 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 and 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 and cash flow and has concluded that no material adjustments are required in the carrying amount of assets and liabilities as at September 30, 2021.  
The impact of the pandemic may be different from that estimated as at the date of approval of these financial statements and the Group will continue to closely monitor any material changes to future economic conditions.
3. Previous quarter/periods figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter and period ended classification.
4. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 12, 2021.

By Order of the Board  
For Hexa Tradex Limited



Vani Verma  
Director  
DIN: 07586927

Place: New Delhi  
Date: November 12, 2021

