



**HEXA  
TRADEX**

The Manager  
Listing Department  
National Stock Exchange of India Ltd.  
'Exchange Plaza', C-1, Block-G,  
Bandra-Kurla Complex,  
Bandra (E)  
Mumbai – 400 051  
Scrip Code : HEXATRADEX

BSE Limited  
P. J. Towers,  
Dalal Street,  
Mumbai – 400 001  
Scrip Code : 534328

**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 4<sup>th</sup> quarter/ year ended 31<sup>st</sup> March, 2019 along with the Audit Report thereon by M/s N.C. Aggarwal & Co., Statutory Auditors.

The Board Meeting commenced at 6.40 p.m. and concluded at 8.00 p.m.

This is for your information and record please.

Thanking you,

Yours faithfully,

For HEXA TRADEX LTD.,

**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 : L51101UP2010PLC042382

**Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations ,2015**

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

We have audited the consolidated financial results of **HEXA TRADEX LIMITED** (herein after referred to as "the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as " the Group"), comprising of the Consolidated financial results for the year ended 31st March 2019, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

The consolidated financial results are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated IND AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, ("Ind AS") 34 Interim Financial Reporting prescribed under the Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India and the relevant requirements of Regulation & Circular.

We conducted our audit in accordance with the Standards on Auditing Specified under Section 143(10) of Company Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements is free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amount and the disclosures in the statement. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the group Preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances ,but not for the purpose of expressing an opinion on the internal financials control with reference to the statement. An audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of the accounting estimates made by the Management as well evaluating the overall presentation of the statement.



**N.C. AGGARWAL & CO.**  
**CHARTERED ACCOUNTANTS**

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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:

(i) include the financial results for the year ended 31st March 2019 of the following entities:

**Subsidiary:**

HEXA SECURITIES AND FINANCE COMPANY LIMITED

(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; as modified by Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 and

(iii) 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 Company for the year ended 31st March, 2019.

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



**G.K. Aggarwal**  
Partner  
Membership No. 086622  
Place: New Delhi  
Date: 22<sup>nd</sup> May, 2019



**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

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

1. We have audited the accompanying Statement of standalone financial results of **HEXA TRADEX LIMITED** ("the Company") for the quarter and the year ended 31st March, 2019 ("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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 Dated 5<sup>th</sup> July 2016. The quarterly standalone financial results for the Quarter and Year ended 31<sup>st</sup> March 2019 are the derived figures between the audited figures in respect of the year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subject to limited review. The standalone financial results for the quarter and year to date ended March 31, 2019 have been prepared on the basis of the standalone financial results for the nine month period ended December 31, 2018, the audited annual standalone financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our audit of such standalone Ind AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, Interim Financial Reporting (Ind AS 34), prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the Annual Standalone Statements as at and for the year ended 31<sup>st</sup> March, 2019; and relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India . Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.




**N.C. AGGARWAL & CO.**  
**CHARTERED ACCOUNTANTS**

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3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:
- (i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; read with Circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, in this regard; and
  - (ii) give a true and fair view in conformity with the Ind AS and other accounting Principles generally accepted in India of the net loss including other comprehensive income and other financial information of the Company for the quarter and net profit including other comprehensive income and other financial information of the Company for the year ended 31<sup>st</sup> March, 2019.

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

  
G.K. Aggarwal  
Partner  
Membership No. 086622  
Place: New Delhi  
Date: 22<sup>nd</sup> May, 2019



**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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019**

(₹ lakhs)

S. No.	Particulars	Standalone					Consolidated	
		Quarter Ended		Year Ended			Year Ended	
		31.03.2019 Refer Note 4	31.12.2018 Unaudited	31.03.2018 Refer Note 4	31.03.2019 Audited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited
I	<b>Income</b>							
	Revenue from operations	0.60	-	-	1.04	0.31	5.76	120.84
	Other Income	4.99	21.83	-	49.47	-	5,551.66	-
	<b>Total Income (I)</b>	<b>5.59</b>	<b>21.83</b>	<b>-</b>	<b>50.51</b>	<b>0.31</b>	<b>5,557.42</b>	<b>120.84</b>
II	<b>Expenses</b>							
	Purchases of stock-in-trade	-	-	-	-	-	-	-
	Employee benefits expense	10.89	30.33	38.20	112.48	126.78	138.90	148.30
	Financial costs	2.36	9.53	1.48	19.78	10.27	82.91	70.41
	Depreciation and amortization expense	0.02	0.02	0.02	0.09	0.08	0.09	0.08
	Other expenses	16.45	11.82	22.70	117.40	51.45	1,053.80	5,364.34
	<b>Total Expenses (II)</b>	<b>29.72</b>	<b>51.70</b>	<b>62.40</b>	<b>249.75</b>	<b>188.58</b>	<b>1,275.70</b>	<b>5,583.13</b>
III	<b>Profit/(loss) before tax (I-II)</b>	<b>(24.13)</b>	<b>(29.87)</b>	<b>(62.40)</b>	<b>(199.24)</b>	<b>(188.27)</b>	<b>4,281.72</b>	<b>(5,462.29)</b>
IV	<b>Tax expense:</b>							
	Current tax	-	-	-	0.24	-	0.24	(3.89)
	Deferred tax	(4.11)	(8.31)	16.96	(61.93)	(18.61)	(435.25)	(18.61)
	<b>Total tax expense (IV)</b>	<b>(4.11)</b>	<b>(8.31)</b>	<b>16.96</b>	<b>(61.69)</b>	<b>(18.61)</b>	<b>(435.01)</b>	<b>(22.50)</b>
V	<b>Net profit/(loss) after tax (III-IV)</b>	<b>(20.02)</b>	<b>(21.56)</b>	<b>(79.36)</b>	<b>(137.55)</b>	<b>(169.66)</b>	<b>4,716.73</b>	<b>(5,439.79)</b>
VI	<b>Other comprehensive income (OCI):</b>							
	<b>Items that will not be reclassified to profit or loss</b>							
	(i) Re-measurement gains/(losses) on defined benefit plans	1.82	(0.37)	(1.78)	0.70	(1.34)	1.86	(1.34)
	(ii) Gain/(loss) on fair valuation of non-current investments	-	(10.36)	2.07	624.24	946.70	(3,288.65)	962.65
	(iii) Income tax effect on above items	(446.70)	1.26	0.58	(152.76)	(205.14)	(152.46)	(205.14)
	<b>Total other comprehensive income for the year/period (VI)</b>	<b>(444.88)</b>	<b>(9.47)</b>	<b>0.87</b>	<b>472.18</b>	<b>740.22</b>	<b>(3,439.25)</b>	<b>756.17</b>
VII	<b>Total comprehensive income for the year/period (Comprising profit/(loss) and other comprehensive income for the year/period) (V+VI)</b>	<b>(464.90)</b>	<b>(31.03)</b>	<b>(78.49)</b>	<b>334.63</b>	<b>570.56</b>	<b>1,277.48</b>	<b>(4,683.62)</b>
VIII	<b>Earnings per equity share of ₹ 2/- each</b>							
	(i) Basic	(0.04)	(0.04)	(0.15)	(0.25)	(0.31)	8.54	(9.85)
	(ii) Diluted	(0.04)	(0.04)	(0.15)	(0.25)	(0.31)	8.54	(9.85)
IX	<b>Net worth</b>							
	(i) Paid-up equity share capital	1,104.91	1,104.91	1,104.91	1,104.91	1,104.91	1,104.91	1,104.91
	(ii) Reserve/other equity	-	-	-	24,434.43	24,099.80	27,604.80	26,327.32
	<b>(iii) Net worth</b>	<b>1,104.91</b>	<b>1,104.91</b>	<b>1,104.91</b>	<b>25,539.34</b>	<b>25,204.71</b>	<b>28,709.71</b>	<b>27,432.23</b>



## HEXA TRADEX LIMITED

## STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED ASSETS AND LIABILITIES

(₹ lakhs)

S. No.	Particulars	Standalone		Consolidated	
		As at 31.03.2019	As at 31.03.2018	As at 31.03.2019	As at 31.03.2018
	<b>Assets</b>				
(1)	<b>Non-current assets</b>				
	(a) Property, Plant and Equipment	0.41	0.24	0.41	0.24
	(b) Financial Assets				
	(i) Investments	26,299.54	25,675.30	29,518.57	28,016.46
	(ii) Loans	1.81	3.20	1,502.25	1,668.13
	(iii) Other financial assets	-	0.25	-	0.25
	(c) Deferred tax assets (net)	-	-	373.62	-
	(d) Other non-current assets	793.22	793.22	793.23	793.22
(2)	<b>Current assets</b>				
	(a) Financial Assets				
	(i) Trade receivables	0.65	9.01	0.65	9.01
	(ii) Cash and cash equivalents	20.26	9.83	23.74	13.19
	(iii) Loans	0.84	5.87	3.84	5.87
	(iv) Other financial assets	-	-	8.10	78.67
	(b) Current tax assets (net)	0.06	4.16	15.92	70.15
	(c) Other current assets	10.24	4.33	10.46	4.42
	<b>Total assets</b>	<b>27,127.03</b>	<b>26,505.41</b>	<b>32,250.79</b>	<b>30,659.61</b>
	<b>Equity and liabilities</b>				
	<b>Equity</b>				
	(a) Equity share capital	1,104.91	1,104.91	1,104.91	1,104.91
	(b) Other equity	24,434.43	24,099.80	27,604.80	26,327.32
	<b>Liabilities</b>				
(1)	<b>Non-current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	300.26	104.50	941.43	692.61
	(b) Provisions	30.76	51.54	48.65	51.54
	(c) Deferred tax liabilities (net)	669.43	578.60	669.44	578.60
(2)	<b>Current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings	-	-	1,300.00	1,321.01
	(ii) Other financial liabilities	7.59	33.85	13.32	41.55
	(b) Other current liabilities	577.15	528.91	565.05	534.61
	(c) Provisions	2.50	3.30	3.19	7.46
	<b>Total equity and liabilities</b>	<b>27,127.03</b>	<b>26,505.41</b>	<b>32,250.79</b>	<b>30,659.61</b>





HEXA TRADEX LIMITED  
AUDITED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(₹ lakhs)

S. No.	Particulars	Standalone					Consolidated	
		Quarter Ended		Year Ended			Year Ended	
		31.03.2019 Refer Note 4	31.12.2018 Unaudited	31.03.2018 Refer Note 4	31.03.2019 Audited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited
1	Segment revenue							
	a) Trading	0.60	-	-	0.60	-	0.60	-
	b) Investment and Finance	-	-	-	0.44	0.31	5.16	120.84
	Total Revenue from Operations	0.60	-	-	1.04	0.31	5.76	120.84
2	Segment result before finance costs and tax							
	a) Trading	(26.76)	(42.17)	(60.92)	(229.37)	(178.31)	(229.35)	(178.31)
	b) Investment and finance	-	-	-	0.44	0.31	(957.68)	(5,213.57)
	Total segment profit/(loss) before finance costs and tax	(26.76)	(42.17)	(60.92)	(228.93)	(178.00)	(1,187.03)	(5,391.88)
	Finance costs	(2.36)	(9.53)	(1.48)	(19.78)	(10.27)	(82.91)	(70.41)
	Add: Other income	4.99	21.83	-	49.47	-	5,551.66	-
	Profit/(loss) before tax	(24.13)	(29.87)	(62.40)	(199.24)	(188.27)	4,281.72	(5,462.29)
	Less: Tax expense	(4.11)	(8.31)	16.96	(61.69)	(18.61)	(435.01)	(22.50)
	Profit/(loss) after tax	(20.02)	(21.56)	(79.36)	(137.55)	(169.66)	4,716.73	(5,439.79)
3	Segment Assets							
	a) Trading	31.56	28.43	23.66	31.56	23.66	31.56	23.66
	b) Investment and finance	27,092.76	27,092.77	26,468.52	27,092.76	26,468.52	32,216.21	30,556.75
	c) Unallocated	2.71	3.24	13.23	2.71	13.23	18.55	79.21
	Total segment assets	27,127.03	27,124.44	26,505.41	27,127.03	26,505.41	32,266.32	30,659.62
4	Segment liabilities							
	a) Trading	885.00	824.62	667.27	885.00	667.27	885.01	667.27
	b) Investment and finance	-	-	-	-	-	1,968.94	1,926.68
	c) Unallocated	702.69	295.58	633.43	702.69	633.43	702.67	633.43
	Total segment liabilities	1,587.69	1,120.20	1,300.70	1,587.69	1,300.70	3,556.62	3,227.38





**Notes:**

1. The Company has two primary business segments viz. trading activities and investment & finance.
2. The foreign exchange fluctuation gain of ₹ 21.83 lakhs and ₹ 4.99 lakhs for the quarter December 2018 and March 2019 respectively has been presented as other income, instead of negative in other expenses.
3. Consolidated other income includes provision for doubtful asset written back of ₹ 5,483.55 lakhs.
4. The figures of the quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto third quarter of the respective financial year.
5. Previous quarter/periods figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter and nine months ended classification.
6. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 22, 2019.

By Order of the Board  
For Hexa Tradex Limited



Raj Kamal Aggarwal  
Director  
DIN: 00005349

Place: New Delhi  
Date: May 22, 2019

