



12th November, 2024

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
SCRIP CODE: 534328

National Stock Exchange of India Ltd.
Listing Department
Exchange Plaza
Bandra Kurla Complex
Bandra (East)
Mumbai-400051
SCRIP CODE: HEXATRADEX

SUB. : INFORMATION PURSUANT TO REGULATIONS 30 READ WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (LISTING REGULATIONS)

Dear Sirs,

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 Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter/half year ended September 30, 2024 along with the Limited Review Report by M/s Lodha & Co., Chartered Accountant, Statutory Auditors.

The Board Meeting commenced at 05:00 PM and concluded at 06:15 PM.

This is for your information and record please.

Thanking you,

Yours faithfully,
For HEXA TRADEX LTD.,

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

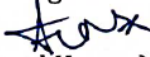
CIN : L51101UP2010PLC042382

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the HEXA TRADEX LIMITED 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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **HEXA TRADEX LIMITED** ("the Company") for the quarter ended 30th September, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the 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 (as amended), read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 about whether the financial results are free from material misstatement(s). A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to the financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
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 all material respects in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed u/s 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which is to be disclosed, or that it contains any material misstatement.

For LODHA & CO LLP
Chartered Accountants
Firm's Registration No. 301051E/E300284


(Shyamal Kumar)
Partner

Membership No. 509325
UDIN: 24509325BKABZL4824
Place: New Delhi
Date: 12/NOV/2024



Regd. Office: 19, Esplanade Mansions, 14 Government Place East, Kolkata 700069, West Bengal, India.

Lodha & Co (ICAI Reg. No. 301051E) a Partnership Firm was converted into Lodha & Co LLP (Identification No. ACE-5752) a Limited Liability Partnership with effect from December 27, 2023

Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur

HEXA TRADEX LIMITED

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

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

Statement of standalone unaudited financial results for the quarter and half year ended September 30, 2024

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
I	Income						
	Revenue from operations	0.99	-	0.46	0.99	0.46	2.27
	Other income	-	-	-	-	-	-
	Total Income (I)	0.99	-	0.46	0.99	0.46	2.27
II	Expenses						
	Employee benefit expenses	43.98	47.31	43.28	91.29	85.24	161.88
	Finance costs	25.09	22.70	15.44	47.79	29.44	65.34
	Depreciation and amortization	0.23	0.22	0.25	0.45	0.53	0.99
	Other expenses	33.89	17.66	30.70	51.55	37.82	120.68
	Total expenses (II)	103.19	87.89	89.67	191.08	153.03	348.89
III	Profit/(loss) before tax (I-II)	(102.20)	(87.89)	(89.21)	(190.09)	(152.57)	(346.62)
IV	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax	(24.35)	(21.04)	(22.46)	(45.39)	(39.32)	(87.33)
	Total tax expense (IV)	(24.35)	(21.04)	(22.46)	(45.39)	(39.32)	(87.33)
V	Net profit/(loss) after tax (III-IV)	(77.85)	(66.85)	(66.75)	(144.70)	(113.25)	(259.29)
VI	Other comprehensive income (OCI):						
	Items that will not be reclassified to profit or loss:						
	(i) Re-measurement gains/(losses) on defined benefit plans	(0.02)	(0.02)	(0.07)	(0.04)	(0.15)	(0.08)
	(ii) Income tax effect on above items	-	0.01	0.02	0.01	0.04	0.02
	(iii) Gain/(loss) on fair valuation of non-current investments	25,998.42	72,558.76	42,469.78	98,557.18	74,295.51	1,25,481.13
	(iv) Income tax effect on above items	32,516.35	(16,598.76)	(9,717.00)	15,917.59	(16,995.88)	(28,705.72)
	Total other comprehensive income (VI)	58,514.75	55,959.99	32,752.73	1,14,474.74	57,299.52	96,775.35
VII	Total comprehensive income (Comprising profit/(loss) and other comprehensive income) (V+VI)	58,436.90	55,893.14	32,685.98	1,14,330.04	57,186.27	96,516.06
VIII	Earnings per equity share of ₹2/- each						
	(i) Basic (₹)	(0.14)	(0.12)	(0.12)	(0.26)	(0.20)	(0.47)
	(ii) Diluted (₹)	(0.14)	(0.12)	(0.12)	(0.26)	(0.20)	(0.47)
		(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						2,90,141.60
	(iii) Net worth						2,91,246.51



HEXA TRADEX LIMITED
Statement of unaudited standalone assets and liabilities

S. No.	Particulars	(₹ lakhs)	
		As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
	Assets		
(1)	Non-current assets		
	(a) Property, plant and equipment	0.03	0.03
	(b) Intangible assets	2.99	3.44
	(c) Financial assets		
	(i) Investments	4,70,799.06	3,72,241.87
	(ii) Loans		
(2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables		
	(ii) Cash and cash equivalents	30.92	1.00
	(iii) Loans	2.51	3.35
	(b) Current tax assets (net)	31.59	31.49
	(c) Other current assets	65.56	54.72
	Total assets	4,70,932.66	3,72,335.90
	Equity and liabilities		
	Equity		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	4,04,471.64	2,90,141.60
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	994.44	846.44
	(b) Provisions	19.30	14.70
	(c) Deferred tax liabilities (net)	63,519.30	79,482.29
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Other financial liabilities	772.41	688.42
	(b) Other current liabilities	5.99	12.87
	(c) Provisions	44.67	44.67
	Total equity and liabilities	4,70,932.66	3,72,335.90



HEXA TRADEX LIMITED

Standalone unaudited statement of cash flow for the half year ended September 30, 2024

(₹ lakhs)

Particulars	Half year ended September 30, 2024 Unaudited	Half year ended September 30, 2023 Unaudited
A. CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES		
Net profit/(loss) before tax	(190.09)	(152.57)
Adjustments for:		
Add/(less):		
Interest expense and bank charges	47.79	29.44
Dividend income	(0.99)	(0.46)
Effect of unrealised foreign exchange (gain)/loss (net)	3.20	6.76
Depreciation and amortization	0.45	0.53
Operating profit before working capital changes	50.45	36.27
Changes in operating assets and liabilities:	(139.64)	(116.30)
Loans, other financial assets and other assets	(10.00)	(7.19)
Trade payables, other financial liabilities, provisions and other liabilities	30.68	22.27
Cash generated from operations	(118.96)	(101.22)
Tax refund/(paid)	(0.10)	(0.05)
Net cash inflow/(outflow) from operating activities	(119.06)	(101.27)
B. CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES		
Dividend received	0.99	0.46
Net cash inflow / (outflow) from investing activities	0.99	0.46
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES		
Interest and bank charges paid	(0.01)	(0.01)
Loan from related party	148.00	95.00
Net cash inflow/(outflow) from financing activities	147.99	94.99
Net changes in cash and cash equivalents	29.92	(5.82)
Cash and cash equivalents at beginning of the year	1.00	11.47
Cash and cash equivalents at end of the year	30.92	5.65



HEXA TRADEX LIMITED

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Statement of standalone unaudited segment results for the quarter and half year ended September 30, 2024

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	Segment revenue						
	a) Trading and other activities	-	-	-	-	-	1.81
	b) Investment and finance	0.99	-	0.46	0.99	0.46	0.46
	Total revenue from operations	0.99	-	0.46	0.99	0.46	2.27
2	Segment results						
	a) Trading and other activities	(78.10)	(65.19)	(74.23)	(143.29)	(123.59)	(281.74)
	b) Investment and finance	0.99	-	0.46	0.99	0.46	0.46
	Total segment profit/(loss) before finance costs, other income and tax	(77.11)	(65.19)	(73.77)	(142.30)	(123.13)	(281.28)
	Less: Finance costs	(25.09)	(22.70)	(15.44)	(47.79)	(29.44)	(65.34)
	Profit/(loss) before tax	(102.20)	(87.89)	(89.21)	(190.09)	(152.57)	(346.62)
	Less: Tax {expense/(credit)}	(24.35)	(21.04)	(22.46)	(45.39)	(39.32)	(87.33)
	Profit/(loss) after tax	(77.85)	(66.85)	(66.75)	(144.70)	(113.25)	(259.29)
3	Segment assets						
	a) Trading and other activities	102.01	88.30	61.54	102.01	61.54	62.54
	b) Investment and finance	4,70,799.05	4,44,800.63	3,21,056.25	4,70,799.05	3,21,056.25	3,72,241.87
	c) Unallocated	31.60	31.50	31.31	31.60	31.31	31.49
	Total segment assets	4,70,932.66	4,44,920.43	3,21,149.10	4,70,932.66	3,21,149.10	3,72,335.90
4	Segment liabilities						
	a) Trading and other activities	730.65	720.30	716.32	730.65	716.32	701.33
	b) Investment and finance	1,042.22	939.13	632.08	1,042.22	632.08	846.44
	c) Unallocated	63,583.24	96,121.35	67,883.99	63,583.24	67,883.99	79,541.62
	Total segment liabilities	65,356.11	97,780.78	69,232.39	65,356.11	69,232.39	81,089.39



Notes:

1. The Company has two primary business segments viz. trading & other activities and investment & finance on standalone basis.
2. The delisting of equity shares of Hexa Tradex Limited initiated by the acquirers has been completed including payment to all shareholders who offered their shares under this process. The necessary final application for delisting of shares has been filed with BSE and NSE which is pending for approval.
3. The SEBI had issued Show Cause Notice (SCN) bearing reference no. SEBI/HO/CFID/-SEC1/P/OW/2024 /10765/1 dated March 18, 2024 alleging violation of certain provisions of SEBI Act to the company and other noticees, who have filed their settlement application and reply with SEBI and the matter is pending for their disposal.
4. The Company has remeasured deferred tax liability in respect of fair value changes in the Investments pursuant to the changes in the tax rates on long term capital gains introduced as per Finance (No.2) Act, 2024. Consequently, the deferred tax liability has reduced by Rs. 36,234.12 lakhs which has been recognised in Other Comprehensive Income for the current quarter and half-year ended 30th September 2024.
5. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 12, 2024.

By Order of the Board
For Hexa Tradex Limited

Place: New Delhi
Date: November 12, 2024.

Ravinder Nath Leekha
Chairperson
DIN: 00888433



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

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, 2024 (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

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Lodha & Co (ICAI Reg. No. 301051E) a Partnership Firm was converted into Lodha & Co LLP (Identification No. ACE-5752) a Limited Liability Partnership with effect from December 27, 2023

Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur

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 Matter

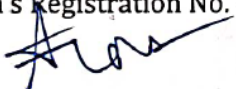
6. We did not review the Quarterly financial results and other financial information in respect of one subsidiary included in the consolidated unaudited financial results, reflect total assets of Rs.1,38,409.23 lakhs as at 30th September, 2024 and total revenues of Rs. 305.06 Lakhs and Rs. 305.06 lakhs, total net profit after tax of Rs. (4478.75) lakhs and Rs. (4,599.17) lakhs and total comprehensive income of Rs. (9,181.14) lakhs and Rs. 7,195.20 lakhs, for the quarter and half year ended 30th September, 2024 respectively, and net cash inflow of Rs. 11.53 lakhs for the half year ended 30th September, 2024, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For LODHA & CO LLP

Chartered Accountants

Firm's Registration No. 301051E/E300284


Shyamal Kumar

Partner

Membership No: 509325

UDIN : 24509325 BKABZM62LL

Place: New Delhi

Date: 12 / Nov / 2024



HEXA TRADEX LIMITED

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CIN - L51101UP2010PLC042382

Statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2024

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
I	Income						
	Revenue from operations	306.05	-	384.81	306.05	9,658.86	13,323.23
	Other income	-	-	-	-	-	0.41
	Total income (I)	306.05	-	384.81	306.05	9,658.86	13,323.64
II	Expenses						
	Employee benefit expenses	45.53	56.26	54.70	101.79	108.10	207.10
	Finance costs	124.46	120.44	111.84	244.90	1,025.53	1,237.13
	Depreciation and amortization	0.23	0.22	0.25	0.45	0.53	0.99
	Loss/(gain) on fair valuation of non-current investments	(10.84)	250.16	-	239.32	-	-
	Other expenses	35.04	18.44	31.65	53.48	39.19	124.58
	Total expenses (II)	194.42	445.52	198.44	639.94	1,173.35	1,569.80
III	Profit/(loss) before tax (I-II)	111.63	(445.52)	186.37	(333.89)	8,485.51	11,753.84
IV	Tax expense:						
	Current tax	-	-	-	-	0.87	132.47
	Deferred tax (expense)/(credit)	4,668.24	(258.24)	30.70	4,410.00	2,047.76	2,392.67
	Total tax expense (IV)	4,668.24	(258.24)	30.70	4,410.00	2,048.63	2,525.14
V	Net profit/(loss) after tax (III-IV)	(4,556.61)	(187.28)	155.67	(4,743.89)	6,436.88	9,228.70
VI	Other comprehensive income (OCI):						
	Items that will not be reclassified to profit or loss:						
	(i) Re-measurement gains/(losses) on defined benefit plans	1.61	(0.57)	0.07	1.04	(0.01)	2.10
	(ii) Income tax effect on above items	(0.41)	0.14	(0.02)	(0.27)	0.00	(0.53)
	(iii) Gain/(loss) on fair valuation of non-current investments	21,343.39	91,186.15	63,628.34	1,12,529.54	1,01,360.14	1,84,349.17
	(iv) Income tax effect on above items	32,467.76	(18,728.98)	(12,137.53)	13,738.78	(20,092.06)	(35,432.64)
	Total other comprehensive income (VI)	53,812.35	72,456.74	51,490.86	1,26,269.09	81,268.07	1,48,918.10
VII	Total comprehensive income (Comprising profit/(loss) and other comprehensive Income) (V+VI)	49,255.74	72,269.46	51,646.53	1,21,525.20	87,704.95	1,58,146.80
VIII	Earnings per equity share of ₹ 2/- each						
	(i) Basic (₹)	(8.25)	(0.34)	0.28	(8.59)	11.65	16.70
	(ii) Diluted (₹)	(8.25)	(0.34)	0.28	(8.59)	11.65	16.70
		(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						3,82,101.68
	(iii) Net worth						3,83,206.59



HEXA TRADEX LIMITED

Statement of unaudited consolidated assets and liabilities

(₹ lakhs)

S. No.	Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
	Assets		
(1)	Non-current assets		
	(a) Property, plant and equipment	0.03	0.03
	(b) Intangible assets	2.99	3.44
	(c) Financial assets		
	(i) Investments	5,83,996.86	4,71,706.64
	(ii) Loans	-	-
	(d) Deferred tax assets (net)	-	-
	(e) Other non-current assets	-	-
(2)	Current assets		
	(a) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	43.74	2.29
	(iii) Loans	2.51	4.35
	(iv) Other financial assets	-	-
	(b) Current tax assets (net)	2,697.73	2,667.12
	(c) Other current assets	459.85	186.82
	Total assets	5,87,203.71	4,74,570.69
	Equity and liabilities		
	Equity		
	(a) Equity share capital	1,104.91	1,104.91
	(b) Other equity	5,03,626.88	3,82,101.68
	Liabilities		
(1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,775.21	4,552.21
	(b) Provisions	41.24	44.79
	(c) Deferred tax liabilities (net)	76,631.19	85,959.70
(2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	971.98	692.96
	(b) Other current liabilities	6.17	68.31
	(c) Provisions	46.13	46.13
	Total equity and liabilities	5,87,203.71	4,74,570.69



Hexa Tradex Limited

Statement of unaudited consolidated cash flows for the half year ended September 30, 2024

Particulars	(₹ lakhs)	
	Half year ended September 30, 2024 Unaudited	Half year ended September 30, 2023 Unaudited
A. CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES		
Net profit/(loss) before tax	(333.89)	8,485.51
Adjustments for:		
Add/(less):		
Interest expense and bank charges	244.90	1,025.53
Dividend income	(306.05)	(377.90)
Effect of unrealised foreign exchange (gain)/loss (net)	3.20	6.76
Loss/(Gain) on fair valuation of non-current investments	239.32	(318.72)
Depreciation	0.45	0.53
Operating profit before working capital changes	181.82	336.20
Changes in operating assets and liabilities:	(152.07)	8,821.71
Loans, other financial assets and other assets	(271.19)	3,625.64
Trade payables, Other financial liabilities, provisions and other liabilities	(33.70)	(248.27)
Cash generated from operations	(304.89)	3,377.37
Tax refund/(paid)	(456.96)	12,199.08
	(30.61)	(2,692.61)
Net cash inflow / (outflow) from operating activities	(487.57)	9,506.47
B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES		
Sale/ (Purchase) of non current investments	-	45,135.00
Dividend received	306.05	377.90
Interest received	-	91.43
Net cash inflow / (outflow) from investing activities	306.05	45,604.33
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES		
Interest and bank charges paid	(0.03)	(493.70)
Loan repaid to financial institution	-	(34,202.42)
Loan received from related party	238.00	3,255.00
Loan repaid to related parties	(15.00)	(23,685.00)
Net cash inflow/(outflow) from financing activities	222.97	(55,126.12)
Net changes in cash and cash equivalent	41.45	(15.32)
Cash and cash equivalents at beginning of the year	2.29	45.87
Cash and cash equivalents at end of the year	43.74	30.55

Notes:

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'



HEXA TRADEX LIMITED
Statement of unaudited consolidated segment results for the quarter and half year ended September 30, 2024

(₹ lakhs)

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	Segment revenue						18.34
	a) Trading and other activities	-	-	-	-	-	
	b) Investment and finance	316.09	(250.16)	384.81	66.73	9,658.86	13,304.89
	Total revenue from operations	316.09	(250.16)	384.81	66.73	9,658.86	13,323.23
2	Segment results						(265.22)
	a) Trading and other activities	(70.11)	(65.10)	(74.23)	(143.29)	(123.59)	
	b) Investment and finance	314.20	(259.90)	372.44	54.30	9,634.63	13,255.78
	Total segment profit/(loss) before finance costs, other income and tax	236.09	(325.08)	298.21	(88.99)	9,511.04	12,990.56
	Less: Finance costs	(124.46)	(120.44)	(111.84)	(244.90)	(1,025.53)	(1,237.13)
	Add: Other income	-	-	-	-	-	0.41
	Profit/(loss) before tax	111.63	(445.52)	186.37	(333.89)	8,485.51	11,753.84
	Less: Tax (expense/(credit))	4,660.24	(258.24)	30.70	4,410.00	2,048.63	2,525.14
	Profit/(loss) after tax	(4,556.61)	(187.28)	155.67	(4,743.89)	6,436.88	9,228.70
3	Segment assets						62.61
	a) Trading and other activities	102.08	88.38	61.66	102.08	61.66	
	b) Investment and finance	5,84,272.25	5,62,649.01	3,85,606.52	5,84,272.25	3,85,606.52	4,71,708.74
	c) Unallocated	2,829.38	2,798.59	2,891.94	2,829.38	2,891.94	2,799.34
	Total segment assets	5,87,203.71	5,65,535.98	3,88,560.12	5,87,203.71	3,88,560.12	4,74,570.69
4	Segment liabilities						701.33
	a) Trading and other activities	730.65	720.30	716.32	730.65	716.32	
	b) Investment and finance	5,022.72	4,823.07	4,708.86	5,022.72	4,708.86	4,612.17
	c) Unallocated	76,718.55	1,04,516.56	70,370.19	76,718.55	70,370.19	86,050.60
	Total segment liabilities	82,471.92	1,10,059.93	75,795.37	82,471.92	75,795.37	91,364.10



Notes:

1. The Group has two primary business segments viz. trading & other activities and investment & finance on consolidated basis.
2. The delisting of equity shares of Hexa Tradex Limited initiated by the acquirers has been completed including payment to all shareholders who offered their shares under this process. The necessary final application for delisting of shares has been filed with BSE and NSE which is pending for approval.
3. The SEBI had issued Show Cause Notice (SCN) bearing reference no. SEBI/HO/CFID/-SEC1/P/OW/2024 /10765/1 dated March 18, 2024 alleging violation of certain provisions of SEBI Act to the company and other noticees, who have filed their settlement application and reply with SEBI and the matter is pending for their disposal.
4. The Company has remeasured deferred tax liability in respect of fair value changes in the Investments pursuant to the changes in the tax rates on long term capital gains introduced as per Finance (No.2) Act, 2024. Consequently, the deferred tax liability has reduced by Rs. 31,418.30 lakhs which has been recognised Rs. 33,243.22 lakhs and Rs. (1824.92) lakhs in Other Comprehensive Income and Profit & Loss respectively for the current quarter and half-year ended 30th September 2024.
5. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 12, 2024.

By Order of the Board
For Hexa Tradex Limited

Ravinder Nath Leekha
Chairperson
DIN: 00888433

Place: New Delhi
Date: November 12, 2024.

