

FIVE X TRADECOM LIMITED

(Formerly Five X Finance and Investments Limited)

Regd. Off.: 305, Krishna - A, Vishal Nagar, Marve Road,
Malad (West), Mumbai, 400064 Email ID- fivexfinance@gmail.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2018

BSE CODE : 536751

(in lakhs)

Sr. No	Particulars	3 months ended	Preceeding 3 months ended	Corresponding 3 months ended in previous year	Current year ended	Previous year ended
		31.03.2018 Audited	31.12.2017 Unaudited	31.03.2017 Audited	31.03.2018 Audited	31.03.2017 Audited
1	Income from Operations	47.492	25.876	27.986	185.482	775.695
2	Other income	1.442	0.068	29.635	2.088	0.478
	Total Revenue	48.934	25.944	57.621	187.570	776.173
3	Expenditure					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	0.150		20.976	95.734	740.711
	(c) Changes in inventories of Finished goods, Work-in-progress & Stock in Trade	-	-	-		-
	(d) Finance cost	0.043	-	-	0.043	-
	(e) Employee benefit Expenses	1.386	2.061	0.497	7.273	6.586
	(f) Depreciation & amortisation Expenses	-	-	0.016	-	0.065
	(g) Other Expenditure	27.457	1.089	2.077	55.399	13.160
	Total Expenses	29.037	3.150	23.566	158.449	760.522
4	Profit/(Loss) before Tax and Exceptional Items	19.898	22.794	34.055	29.121	15.651
5	Exceptional Items	-	-	-	-	-
6	Profit/(Loss) from ordinary activities before tax	19.898	22.794	34.055	29.121	15.651
7	Tax Expenses					
	(a) Current Tax	9.680		-	9.680	0.075
	(b) Deferred Tax	16.257	-	0.075	16.257	
8	Net Profit/(Loss) for the period	(6.039)	22.794	33.980	3.184	15.576
9	Other comprehensive income/(loss)					
	(a) Fair value changes of the equity instruments through OCI	(23.677)	(49.656)	33.050	8.901	(64.829)
	(b) Income tax relating to items that will not be re-classified to profit or loss	(14.336)		-	(14.336)	17.021
	(c) Items that will be re-classified to profit or loss	-	-	-	-	-
	(d) Income tax relating to items that will be re-classified to profit or loss	-	-	-	-	-
10	Total Comprehensive income/(loss) (8+9)	(44.052)	(26.862)	67.030	(2.251)	(32.232)
11	Paid-up Equity Share Capital, FV Rs.10/-	2,055.440	2,055.440	2,055.440	2,055.440	2,055.440
12	Earning Per share(EPS)before extraordinary items (Not annualised)					
	(a) Basic	(0.214)	(0.131)	0.326	(0.011)	(0.157)
	(b) Diluted	(0.214)	(0.131)	0.326	(0.011)	(0.157)
13	Earning Per share(EPS) after extraordinary items (Not annualised)					
	(a) Basic	(0.214)	(0.131)	0.326	(0.011)	(0.157)
	(b) Diluted	(0.214)	(0.131)	0.326	(0.011)	(0.157)



Note:-**Notes:-**

- 1 The above Financial Result for the quarter and year ended 31st March 2018 has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26th May 2018.
- 2 The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practice and policies to the extent applicable. Beginning 1st April, 2017, the Company has adopted Ind AS with a transition date 1st April, 2016 and accordingly, restated results for the quarter and year ended 31st March, 2017.
- 3 The figures for the quarter ended 31" March, 2018 and 31" March, 2017 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended 31st December, 2017 and 31st December, 2016 respectively.
- 4 Consequent to transaction from previous GAAP to IND AS, the Reconciliation of Net profit as previously reported on account of transition from the previous Indian Generally Accepted Accounting Principles (Indian GAAP) to Ind AS for the quarter and year ended March 31, 2017:

Particulars	Quarter Ended 31st March 2017	Year Ended 31 Mar 2017
Net Profit as per GAAP	50.067	0.398
Other Comprehensive Income(Fair value gain/loss on Investment)	33.050	(64.829)
Other Adjustment	16.09	(32.20)
Comprehancive income for the Period	67.03	(32.23)

5 Reconciliation of Equity as previously reported under GAAP to IND AS:

Particulars	As on 31st March 2017	As on 31st March 2016
Equity under Previous GAAP	103.987	103.5890
Deffered Tax Impact due to Balance Sheet Approach	87.317	70.295
Other comprehensive Income / (Expenses) (Net of Taxes)	(292.323)	(227.493)
Equity as per IND AS	-101.019	-53.609

- 6 Certain financial instrument/investments have been recorded at fair values as at 1st April 2016 with the resultant gain/loss in the opening reserves. For subsequent measurement, these instruments have been valued at amortized cost using effective interest rate/ fair value through profit and loss (FVTPL) / fair value through other comprehensive income (FVTOCI) as per accounting policy determined by the company.
- 7 The Company operates in Two Business Segment i.e. Commodity Trading Business and Finance Business Activities. Business segment has been identified as separable primary segment taking into Account the organizational and internal reporting structure as well as evaluation of risk and return of this segment.
- 8 This Result and Audit Report is available on company Website www.fivexfinance.com as well as BSE website www.bseindia.com
- 9 Investor Complaint for the Quarter Ended 31/03/2018. Opening - 0, Received -0, Resolved -0,Closing - 0.

FOR FIVE X TRADECOM LIMITED


Girraj Kishor Agrawal
DIRECTOR
DIN: 00290959



PLACE MUMBAI
DATE : 26.05.2018

FIVE X TRADECOM LIMITED

(Formerly Five X Finance & Investments Limited)

Regd. Off.: 305, Krishna-A, Vishal nagar, Marve road, Malad (west), Mumbai 400064

Statement of Assests and Liabilities as at 31st March, 2018

BSE CODE : 536751

(Rs. In lakhs)

Sr. No.	Particulars	As at 31st March 18	As at 31st March, 17
1	ASSETS		
	Non-current assets		
(a)	Property , plant and equipment	0.085	0.085
(b)	Financial Asset		
	(i) Investments		
(c)	Deffered Tax Assets (net)	110.486	141.079
(d)	Other Non Current Assets		-
	Total non-current assets	110.571	141.164
	Current assets		
(a)	Inventories	-	-
(b)	Financial assets		
	(i) Investments	399.051	539.229
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	3.071	3.003
	(iv) Bank Balances other than above (iii)	3.387	46.648
	(v) Loans	1,383.636	1,199.923
	(v) Other financial assets		
(b)	Current Tax Asset (net)		
(c)	Other current assets	15.702	25.504
	Total current assets	1,804.848	1,814.307
	TOTAL ASSETS	1,915.419	1,955.471
II.	EQUITY AND LIABILITIES		
	Equity		
(a)	Share Capital	2,055.440	2,055.440
(b)	Other equity (Reserve & Surplus)	(152.359)	(101.019)
	Equity attributable to shareholders of the Company		
(a)	Non-controlling interests	-	-
	Total Equity	1,903.081	1,954.421
2	Liabilities		
	Non-Current Liabilities		
(a)	Financial liabilities	-	-
	(i) Long-term borrowings	-	-
	(ii) Trade Paybles	-	-
	(iii) Other financial liabilities	-	-
(b)	Provisions		-
(c)	Deffered Tax Liability (net)		-
(d)	Other Non Current Liability		-
	Total Non-current liabilities	-	-
	Current liabilities		
(a)	Financial Liabilities		
	(i) Short-term borrowings		
	(ii) Trade Paybles	2.636	1.050
	(iii) Other financial liabilities		-
(b)	Other Current Liabilities (net)		
(c)	Provisions	9.703	-
(d)	Current Tax Liability (net)		-
	Total current liabilities	12.339	1.050
	TOTAL EQUITY AND LIABILITIES	1,915.419	1,955.471



FIVE X TRADECOM LIMITED

(Formerly Five X Finance & Investments Ltd)

Format for reporting Segment Wise Revenue, Results and Capital Employed

BSE CODE : 536751

(Rs. Lakhs)

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in previous year	Current year ended	Previous year ended
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	(a) Income from Commodities Trade	-	-	27.986	85.556	670.080
	(b) Income From Finance Business	47.492	25.876	29.635	99.926	105.615
	Total Income from Operation	47.492	25.876	57.621	185.482	775.695
	Less: Inter Segment Revenue		-	-	-	-
	Net sales/Income From Operations	47.492	25.876	57.621	185.482	775.695
2	Segment Results					
	Profit/ Loss Before Tax and Interest from Each Segment					
	(a) Segment- Commodity	(0.150)	-	36.645	(10.178)	(70.631)
	(b) Segment- Finance Business	47.492	25.876	-	99.883	105.615
	Total	47.342	25.876	36.645	89.705	34.984
	Less: (i) Interest		-	-	-	-
	(ii) Other unallocable Expenditure net off unallocable Income	53.381	3.082	2.665	86.521	19.408
	Total Profit Before Tax	(6.039)	22.794	33.980	3.184	15.576
3	Capital Employed					
	(Segment Assts-Segment Liabilities)					
	(a) Commodity Trade Business	-	-	-	-	-
	(b) Finance Business	1,915.419	1,892.590	1,955.471	1,915.419	1,955.471
	Total Capital Employed	1,915.419	1,892.590	1,955.471	1,915.419	1,955.471



[Handwritten Signature]



*Pravin Chandak
&
Associates*

Chartered Accountants

Independent Audit Report

We have audited the accompanying statement of Standalone Financial Results of **Five X Tradecom Limited (Formerly Known as "Five X Finance & Investment Ltd.")** ("the company") for the twelve months ended March 31, 2018 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement, which is the responsibility of Company's Management and approved by Board Of Directors, have been prepared on the basis of the related financial statements which is in accordance with the Indian Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (accounts) rules, 2014 and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.

1. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentations 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 effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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



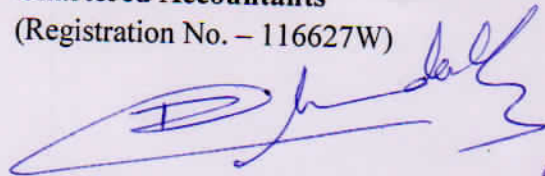
403, 4th Floor & 702/703, 7th Floor,
New Swapnalok CHS Ltd.,
Natakwala Lane, Borivali (West),
Mumbai - 400 092. Tel : 2801 6119
Email : info@pravinca.com
Website : www.pravinca.com

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosures Requirements)Regulations ,2015;and
 - ii. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the twelve months ended March 31,2018.
2. The Statement includes the results for the Quarter ended March 31, 2018 being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year.

For Pravin Chandak and Associates

Chartered Accountants

(Registration No. – 116627W)



Pravin Chandak

Partner

Membership No. 049391

Mumbai

26th May, 2018



Five X Tradecom Limited

(Formerly Five X Finance & Investment Limited)

CIN: L74110MH2010PLC201249

Regd. Off: 305, Krishna - A, Vishal Nagar, Marve Road, Malad (West), Mumbai - 400 064

Tel: 022 60603001 / Email: fivexfinance@gmail.com / website: www.fivexfinance.com

Date: 26/05/2018

To,
The Bombay Stock Exchange Ltd
Corporate Relationship Dept,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai - 400 001

BSE Scrip Code: 536751

Sub: Ref: -Declaration Pursuant to Regulation 33(3) (D) of the SEBI (Listing Obligation and Disclosure Requirement) (Amended) Regulation, 2016


Dear Sir,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended by Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that M/s Pravin Chandak & Associates, Chartered Accountants (Firm registration Number: 116627W), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the Quarter and year ended 31st March, 2018.

Kindly take the Declaration for your information and record.

Kindly acknowledge the Receipt.

Thanking You
Yours Faithfully
For Five X Tradecom Limited


Girraj Kishor Agrawal
(Director)

