

HCKK Ventures Limited

CIN-L45100MH1983PLC263361

Registered Office: Office No. 514, Roongta Business Center, 5th Floor, Govind Nagar, Nashik- 422009
Tel: +91 8976707683 Email: info@hckkventures.com Website: www.hckkventures.com

Date: 23rd May, 2024

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

Sub: Outcome of Board Meeting held on 23rd May, 2024

Reference: HCKK Ventures Limited Scrip Code: 539224

Dear Sir/Madam,

In continuation to our letter dated 16th May, 2024 and pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors at their meeting held today have considered, declared and approved the following matter:

- **Approval of the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2024:**

Audited Financial Results of the Company for the Quarter and Year Ended March 31, 2024 duly approved by the Board of Directors of the Company at their meeting held today i.e. 23rd May, 2024 together with Auditor's Report and Declaration by CFO in respect of unmodified opinion thereon as enclosed;

The Board meeting Commenced at 05:00 p.m. and concluded at 06:15 p.m.

Kindly take the same on your record and acknowledge the receipt.

Thanking You,

Yours Faithfully,

FOR HCKK VENTURES LIMITED

PRASHANT AGARWAL

COMPANY SECRETARY & COMPLIANCE OFFICER

HCKK VENTURES LIMITED

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Audited Financial Results for the Quarter Ended 31 March 2024

(Rs. in Lakhs)

Sr. No	Particulars	Quarter Ended			Year to date figures for current period ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	15.64	14.01	12.00	62.24	16.60
2	Other Income	4.80	5.23	1.31	20.97	12.62
3	Total Income	20.44	19.24	13.31	83.20	29.22
4	Expenditure					
	a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.56
	c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	3.85
	d) Direct Overheads	0.00	0.00	0.00	0.00	0.00
	e) Employee benefits expense	3.19	3.24	0.88	11.39	4.47
	f) Finance Cost	0.00	0.00	0.00	0.00	0.00
	g) Depreciation and amortisation expense	0.02	0.02	0.00	0.07	0.20
	h) Other Expenses	8.15	7.72	4.71	39.12	13.46
	Total expenses (a+b+c+d+e+f+g)	11.36	10.98	5.59	50.58	22.54
5	Profit before Exceptional and Extra Ordinary items and Tax	9.09	8.27	7.71	32.62	6.68
6	Extra ordinary & Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax	9.09	8.27	7.71	32.62	6.68
8	Tax expenses					
	a) Current Tax	-0.65	5.92	0.00	5.28	-0.35
	b) Deferred Tax	0.00	0.00	0.01	0.00	12.01
	c) Tax of Previous Year	1.47	0.00	0.00	1.47	0.00
	Sub Total (a + b)	0.82	5.92	0.01	6.74	11.66
9	Profit/(Loss) for the period from continuing operations	8.27	2.34	7.70	25.88	-4.98
10	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinuing operations (after tax)	0.00	0.00	0.00	0.00	0.00
13	Net Profit (+)/ Loss (-) for the period	8.27	2.34	7.70	25.88	-4.98
14	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
	A					
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B					
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
15	Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	8.27	2.34	7.70	25.88	-4.98
16	Earning Per Share (EPS) (face value of ₹. 10 each)					
	a) Basic	0.22	0.06	0.21	0.70	-0.13
	b) Diluted	0.22	0.06	0.21	0.70	-0.13

Notes:

- The above results were taken on record at the meeting of the Board of the Directors of the Company held on 23/05/2024, 2024. The above results have been reviewed by the Audit Committee and approved by the Board of Directors.
- Comparative figures have been regrouped/ rearranged wherever considered necessary.
- The result will be available on Company's website - www.hckkventures.com

For HCKK VENTURES LIMITED

Apurv Bhargava
Apurv Bhargava
Managing Director cum CEO

Place: Mumbai

Date: 23/05/2024



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Audited Financial Results for the Quarter Ended 31 March 2024

(Rs. in Lakhs.)

Particulars	As at 31 March 2024	As at 31 March 2023
	Audited	Audited
(A) Assets:		
1 Non Current Assets		
(a) Property, Plant and Equipments	0.27	0.20
(i) Tangible Assets		
(b) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	-0.01	-0.01
(c) Deferred tax assets(net)	0.00	0.00
(d) Other non-current assets	0.27	0.19
Sub total of Non current Assets		
2 Current Assets		
(a) Inventories	0.00	0.00
(b) Financial assets		350.00
(i) Investments	312.36	12.96
(ii) Trade receivables	11.57	23.29
(iii) Cash and cash equivalents	26.29	0.30
(iv) Loans & Advances	70.48	0.00
(v) Others	0.00	0.00
(c) Current tax assets (net)	8.87	8.32
(d) Other current assets	0	
Sub total of Current Assets	429.57	394.87
Total Assets	429.84	395.06
(B) Equity & Liabilities:		
1 Equity		
(a) Equity Share Capital	371.00	371.00
(b) Other Equity	45.71	19.83
Sub total of Share holders' funds	416.71	390.83
2 Liabilities		
Current Liabilities		
(a) Financial Liabilities		0.00
(i) Borrowings	4.65	0.00
(ii) Lease Liabilities	0.00	0.00
(iii) Trade Payables		
Total outstanding dues of micro and small enterprises	0.00	0.00
Total outstanding dues other than micro and small enterprises	1.54	3.70
(iv) Other financial liabilities	0.00	0.00
(b) Other Current Liabilities	1.66	0.52
(c) Provisions	5.28	0.00
(d) Current tax liabilities (net)	0.00	0.00
Sub total of Current liabilities	13.12	4.23
Total Equity And Liabilities	429.84	395.06

For HCKK VENTURES LIMITED

Apurv Bhargava
 Apurv Bhargava
 Managing Director cum CEO

Place: Mumbai

Date: 23/03/2024



HCKK VENTURES LTD
CIN : L46100MH1983PLC263361
Cash Flow statement for the year ended March 31, 2024

Particulars	Amount in Lakhs	
	Year ended 31-Mar-2024	Year ended 31-Mar-2023
A. Cash flow from Operating Activity		
Net profit / (loss) before extraordinary items and Tax	32.62	6.68
Adjustments for		
Income tax	0.07	0.20
Depreciation and amortisation	0.07	-0.22
(Profit) / Loss on sale of assets	-	-
	32.69	6.66
Changes in working capital		
Adjustments for (Increase) / decrease in operating assets :		3.85
Inventories	1.39	-12.74
Trade receivables	-70.18	0.23
Short term Loans and advances	-0.55	-1.07
Other current assets	-	-
Long term Loans other non current assets	-	-
Adjustments for Increase / (decrease) in operating liabilities :		0.76
Trade payables	-0.71	0.34
Current liabilities and other long term liabilities	9.61	-
Short term provisions	-	-
Long term provisions	-	-
Cash flow from extraordinary items	-	-
Cash generated from operations	-6.74	0.35
Income tax (paid) refunds	-34.49	-1.62
Net cash flow from / used in operating activities (A)	-41.23	-2.89
B. Cash flow from Investing activity		
Capital expenditure on Fixed assets , including capital advances	156.99	196.59
Sale of assets / investments	-119.50	-350.20
Increase of investment / Purchase of assets	-	-
Net income tax (paid) refunds	37.49	-153.61
Net cash flow from / (used in) Investment activity (B)	-31.02	-107.22
C. Cash flow from Financing activity		
Finance cost	-	-
Net cash flow / (used in) Financing activities (C)	-	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	2.998	-155.24
Cash at the beginning of the year	23.29	178.53
Cash and cash equivalents at the end of the year	26.29	23.29
Net increase / (decrease) in cash and cash equivalents	2.998	-155.24
Reconciliation of Cash and cash equivalents with the Balance Sheet		
Cash and cash equivalents as per Balance sheet (refer note no 6)	26.29	23.29
Less : bank balances not considered as cash and cash equivalents as defined in AS3 cash flow statements (give details)	-	-
Net cash and cash equivalents as defined in AS3 included in note 6	-	-
Add : Current investments considered as part of cash and cash equivalents (as defined in AS3 cash flow statement)	-	-
Cash and cash equivalents as at the end of the year *	26.29	23.29
*Comprises		
(a) Cash on hand	0.37	0.31
(b) Cheques , drafts om hand	25.92	22.98
(c) Balances with banks		
(i) In current accounts		
(ii) In EEFC accounts		
(iii) In deposits a/c with original maturity of less than 3 months		
(iv) In earmarked accounts (give details) 9(refer note ii (below)		
(d) Others (specify nature)		
(e) Current investments considered as part of cash and cash equivalents (refer note ii) to note no 16 current investments)	26.29	23.29

For HCKK VENTURES LIMITED

Apurv Bhargava
Apurv Bhargava
Managing Director cum CEO

Place: Mumbai
Date : 23/05/2024



D.R.MEHTA & ASSOCIATES

(CHARTERED ACCOUNTANTS)

H-2, EVEREST BUILDING, 9TH FLOOR, TARDEO CIRCLE, MUMBAI - 400034

TEL: 23513758 / 23520330 FAX: 66607263, 9322508373

Email ID: info@drmehta.in, vikram@drmehta.in, ashok@drmehta.in

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HCKK VENTURES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of quarterly and year to date Financial Results of **HCKK VENTURES LIMITED** (the "Company") for the quarter and year ended 31st March 2024, which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were

addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. During the period under audit, there are no key matters which need to be disclosed.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit 'in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

- (1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (3) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (4) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (5) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- (6) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in annexure B. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal controls over financial reporting.
- (7) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (a) The Company has no details regarding pending litigations which would impact its financial position to be disclosed.
 - (b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the

company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest ill other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(8) As Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11 (g) of Companies (Audit and Auditors) Rules, 2014 on preservation of audit trial as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For DR MEHTA & ASSOCIATES
Chartered Accountants
(Finn's Registration No. 106207W)



Ashok Mehta
Partner

Place : Mumbai

Date : 23/05/2024

UDIN : 24101746BKCPGU6493

HCKK Ventures Limited

CIN-L45100MH1983PLC263361

Registered Office: Office No. 514, Roongta Business Center, 5th Floor, Govind Nagar, Nashik-422009
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Date: 23rd May, 2024

To,
Board of Directors,
HCKK Ventures Limited,
Office No. 514, Roongta Business Center,
5th Floor, Govind Nagar, Nashik-422009

Sub: Declaration under Regulation 33(3) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

We, Mr. Apurv Bhargava, Chief Executive Officer and Mr. Rajendraprasad Tiwari, Chief Financial Officer of HCKK Ventures Limited having its registered office at Office No. 514, Roongta Business Center, 5th Floor, Govind Nagar, Nashik-422009, Maharashtra, India, hereby declare that M/s D.R. Mehta & Associates, Statutory Auditors of the Company, have issued an Audited Report with with Independent Auditors Report on Standalone Financial Results of the Company for the fourth Quarter and Year Ended 31st March, 2024.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and Circular No. CIR/CFD/CMD/56/2016 dated June 1, 2016.

Kindly take this declaration on record.

Thanking You,
Yours Faithfully,

For HCKK Ventures Limited

Apurv Bhargava
Chief Executive Officer



Rajendraprasad Tiwari
Chief Financial Officer

A handwritten signature of Rajendraprasad Tiwari.

