

# 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](mailto:info@hckkventures.com) Website: [www.hckkventures.com](http://www.hckkventures.com)

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**Date: 09<sup>th</sup> February, 2026**

**To,  
BSE Limited,  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.  
Scrip Code: 539224**

**Sub: Outcome of Board Meeting held on Monday, 09<sup>th</sup> February, 2026.**

Dear Sir/ Madam,

In terms of Regulation 30 read with part A of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), we wish to inform you that, Board of Directors in their meeting held today i.e. Monday, 09<sup>th</sup> February, 2026 has inter-alia considered and approved the following:

1. Un-audited Financial Results along with Limited Review Report as submitted by the statutory auditor of the Company for the Third Quarter and Nine-Months Ended 31<sup>st</sup> December, 2025.

The Board meeting started at 06:00 P.M. and concluded at 06:40 P.M.

Kindly take the above on record.

Thanking You,

Yours Faithfully,

**For HCKK Ventures Limited**

**Prashant Agarwal  
Company Secretary Cum Compliance Officer**

# **D.R.MEHTA & ASSOCIATES**

**(CHARTERED ACCOUNTANTS)**

H-2, EVEREST BUILDING, 9<sup>TH</sup> FLOOR, TARDEO CIRCLE, MUMBAI - 400034

TEL: 23513758 / 23520330 FAX: 66607263, 9322508373

Email ID: [info@drmehta.in](mailto:info@drmehta.in), [vikram@drmehta.in](mailto:vikram@drmehta.in), [ashok@drmehta.in](mailto:ashok@drmehta.in)

Limited Review Report on Unaudited Quarterly Standalone Financial Results of HCKK Ventures Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

To the Board of Directors of

HCKK VENTURES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of HCKK VENTURES LTD for the quarter ended 30<sup>th</sup> December 2025 (the statement).

This statement 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, (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 issue a report on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

## **Basis of Qualified Conclusion**

The Company has not recognised Expected Credit Loss (ECL) on its trade receivables, which constitutes a departure from the provisions of Indian Accounting Standard (Ind AS) 109 – Financial Instruments, which requires the measurement of impairment on financial assets using the Expected Credit Loss model. The Company has recorded the trade receivables at their gross values without such provision.

Had the Company recognised the Expected Credit Loss as required by Ind AS 109, the carrying amount of trade receivables would have been reduced by ₹ 34,98,890/-, total assets would have been lower by the said amount and the loss reported would have increased by ₹ 34,98,890/- as on the reporting date.

## **Qualified Conclusion**



Based on our review conducted as above, *except* for the effects of the matter described in the Basis of Qualified Conclusion, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any other material misstatement.

For D.R.Mehta & Associates,  
Chartered Accountants  
(Firm Reg. No. 106207W)



Partner  
Ashok Mehta  
(Membership No. 101746)  
UDIN: 26101746BZK9 MN7399  
Place: Mumbai  
Date: 09<sup>th</sup> February 2026



# HCKK VENTURES LIMITED

CIN: L45100MH1983PLC263361

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## Unaudited Financial Results for the Quarter Ended 31st December 2025

| Particulars                              | (In Lakhs)                             |                                   |
|--|--|-----------------------------------|
|  | As at<br>31 December 2025<br>Unaudited | As at<br>31 March 2025<br>Audited |
| <b>(A) Assets:</b>                       |  |                                   |
| <b>1 Non Current Assets</b>              |  |                                   |
| (a) Property, Plant and Equipments       |  |                                   |
| (i) Tangible Assets                      |  |                                   |
| <b>Sub total of Non current Assets</b>   | 0.12                                   | 0.19                              |
|  | 0.12                                   | 0.19                              |
| <b>2 Current Assets</b>                  |  |                                   |
| (a) Financial assets                     |  |                                   |
| (i) Trade receivables                    |  |                                   |
| (ii) Cash and cash equivalents           | 34.99                                  | 17.23                             |
| (iii) Bank Balance and Other             | 26.00                                  | 28.71                             |
| (vi) Other Financial Asset               | 316.64                                 | 331.67                            |
| (d) Other current assets                 | 0.60                                   | 0.60                              |
| <b>Sub total of Current Assets</b>       | 75.31                                  | 71.81                             |
|  | 453.53                                 | 450.01                            |
| <b>Total Assets</b>                      | <b>453.66</b>                          | <b>450.20</b>                     |
| (7)                                      |  |                                   |
| <b>(B) Equity &amp; Liabilities:</b>     |  |                                   |
| <b>1 Equity</b>                          |  |                                   |
| (a) Equity Share Capital                 | 371.00                                 | 371.00                            |
| (b) Other Equity                         | 74.65                                  | 67.75                             |
| <b>Sub total of Share holders' funds</b> | 445.65                                 | 438.75                            |
| <b>2 Liabilities</b>                     |  |                                   |
| <b>Non Current Liabilities</b>           |  |                                   |
| (i) Borrowings                           | 4.65                                   | 4.65                              |
| (ii) Deferred Tax Liability              | 0.00                                   | 0.00                              |
| <b>Current Liabilities</b>               |  |                                   |
| (a) Financial Liabilities                |  |                                   |
| (i) Trade payables                       |  |                                   |
| (ii) Other financial liabilities         | 0.00                                   | 0.00                              |
| (b) Other Current Liabilities            | 1.37                                   | 3.85                              |
| (c) Current tax liabilities (net)        | 0.20                                   | 2.39                              |
| <b>Sub total of Current liabilities</b>  | 1.79                                   | 0.55                              |
|  | 8.01                                   | 11.45                             |
| <b>Total Equity And Liabilities</b>      | <b>453.66</b>                          | <b>450.20</b>                     |

The accompanying notes are integral part of these Financial Statements

In terms of our report attached

For D.R. Mehta & Associates

Chartered Accountants

Firm's Registration No : 106207W



Ashok Mehta

Membership No. 101746

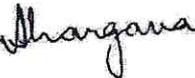
Place : Mumbai

Date : 09/02/2026

UDIN: 26101746 BZKQ MN7399



For HCKK VENTURES LIMITED

  
Apurv Bhargava  
MD / CEO

DIN : 10175879

Place : Mumbai

Date: 09/02/2026



Suresh Salian  
Director

DIN : 09189069

Place : Mumbai

Date: 09/02/2026

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CIN: L45100MH1983PLC263361

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Unaudited Financial Results for the Quarter Ended 31st December 2025

| Sr. No | Particulars   | Quarter Ended |              |              | Year to date figures for current period ended |              |
|--------|---|---------------|--------------|--------------|---|--------------|
|        |   | 31-12-2025    | 31-12-2024   | 30-09-2025   | 31-12-2025                                    | 31-03-2025   |
|        |   | (Unaudited)   | (Unaudited)  | (Unaudited)  | (Unaudited)                                   | (Audited)    |
| 1      | Revenue from Operations   | 0.00          | 15.63        | 0.00         | 15.05   | 46.8         |
| 2      | Other Income  | 4.05          | 5.37         | 5.88         | 15.59   | 21.9         |
| 3      | <b>Total Income</b>   | <b>4.05</b>   | <b>21.00</b> | <b>5.88</b>  | <b>30.64</b>                                  | <b>68.8</b>  |
| 4      | Expenditure   |               |              |              |   |              |
|        | a) Employee benefits expense  | 2.48          | 3.42         | 3.45         | 9.33  | 13.3         |
|        | b) Depreciation and amortisation expense  | 0.02          | 0.02         | 0.02         | 0.06  | 0.0          |
|        | c) Other Expenses   | 5.40          | 10.25        | 5.44         | 14.41   | 25.9         |
|        | <b>Total expenses (a+b+c+d+e+f+g)</b>   | <b>7.90</b>   | <b>13.69</b> | <b>8.91</b>  | <b>23.80</b>                                  | <b>39.3</b>  |
| 5      | Profit before Exceptional and Extra Ordinary items and Tax  |               |              |              |   |              |
| 6      | Extra ordinary & Exceptional Items  | -3.84         | 7.30         | -3.03        | 6.84  | 29.47        |
| 7      | Profit/(Loss) before Tax  | 0.00          | 0.00         | 0.00         | 0.00  | 0.00         |
| 8      | Tax expenses  | -3.84         | 7.30         | -3.03        | 6.84  | 29.47        |
|        | a) Current Tax  | -1.87         | 1.89         | -1.68        | -0.06   | 7.44         |
|        | b) Deferred Tax   | 0.00          | 0.00         | 0.00         | 0.00  | 0.00         |
|        | c) Tax of Previous Year   | 0.00          | 0.00         | 0.00         | 0.00  | 0.00         |
|        | Sub Total ( a + b )   | 0.00          | 0.00         | 0.00         | 0.00  | 0.00         |
| 9      | Profit/(Loss) for the period from continuing operations   | -1.87         | 1.88         | -1.67        | -0.06   | 7.44         |
| 10     | Profit/(Loss) from discontinuing operations   | -1.98         | 5.42         | -1.36        | 6.90  | 22.03        |
| 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     | <b>Net Profit (+)/ Loss (-) for the period</b>  | <b>-1.98</b>  | <b>5.42</b>  | <b>-1.36</b> | <b>6.90</b>                                   | <b>22.03</b> |
| 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     | <b>Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b> | <b>-1.98</b>  | <b>5.42</b>  | <b>-1.36</b> | <b>6.90</b>                                   | <b>22.03</b> |
| 16     | Earning Per Share (EPS) (face value of ₹. 10 each)  |               |              |              |   |              |
|        | a) Basic  | -0.05         | 0.15         | -0.04        | 0.19  | 0.59         |
|        | b) Diluted  | -0.05         | 0.15         | -0.04        | 0.19  | 0.59         |

Notes:

- The above results were taken on record at the meeting of the Board of the Directors of the Company held on 09th February, 2026. 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

In terms of our report attached  
For D.R. Mehta & Associates  
Chartered Accountants  
Firm's Registration No : 106207W

Ashok Mehta  
Membership No. 101746  
Place : Mumbai  
Date : 26/10/2025  
UDIN : 09/02/2026



For HCKK VENTURES LIMITED

Apurv Bhargava  
MD / CEO  
DIN : 10175879  
Place : Mumbai  
Date : 09/02/2026

Suresh Salian  
Director  
DIN : 09189069  
Place : Mumbai  
Date : 09/02/2026

**HCKK VENTURES LTD**  
CIN : L45100MH1983PLC263361  
Cash Flow statement for the year ended December 31, 2025

| Particulars  | (Rs in Lakhs)          |        |                        |        |
|--|------------------------|--------|------------------------|--------|
|  | Year ended 31-Dec-2025 |        | Year ended 31-Mar-2025 |        |
|  | Rs                     | Rs     | Rs                     | Rs     |
| <b>A. Cash flow from Operating Activity</b>  |                        |        |                        |        |
| Net profit / (loss) before extraordinary items and Tax   |                        | 6.84   |                        | 29.47  |
| Adjustments for:   |                        |        |                        |        |
| Provision w/off  |                        |        | -0.01                  |        |
| Depreciation and amortisation  |                        |        | 0.09                   |        |
| Interest Income  | 0.06                   |        |                        |        |
| (Profit) / Loss on sale of assets  | 15.59                  |        | -21.99                 |        |
| Changes in working capital   |                        | 15.66  |                        | -21.91 |
| <b>Adjustments for (increase) / decrease in operating assets :</b>   |                        | 22.50  |                        | 7.56   |
| Trade receivables  |                        |        |                        |        |
| Short term loans and advances  | -17.76                 |        | -5.65                  |        |
| Other current assets   |                        |        |                        |        |
| Other Financial Assets   | -3.51                  |        | 6.44                   |        |
| <b>Adjustments for Increase / (decrease) in operating liabilities :</b>  |                        |        | -6.64                  |        |
| Trade payables   |                        |        |                        |        |
| Current liabilities and other long term liabilities  |                        |        | -0.29                  |        |
| Long term provisions   | -3.44                  |        | -1.94                  |        |
| Cash flow from extraordinary items   |                        | -24.71 |                        | -8.07  |
| Cash generated from operations   |                        |        |                        |        |
| Income tax (paid) refunds  |                        |        |                        |        |
| <b>Net cash flow from / used in operating activities (A)</b>   |                        | 0.06   |                        | -6.89  |
|  |                        | -2.16  |                        | -7.40  |
| <b>B. Cash flow from Investing activity</b>  |                        |        |                        |        |
| Fixed Deposit Matured  |                        |        |                        |        |
| Investment in Fixed Deposits   |                        | 15.03  |                        | 0.90   |
| Interest Income  |                        |        |                        | -13.07 |
| <b>Net cash flow from / (used in) Investment activity (B)</b>  |                        | -15.59 |                        | 21.99  |
| <b>C. Cash flow from Financing activity</b>  |                        |        |                        |        |
| Finance cost   |                        |        |                        | 9.82   |
| <b>Net cash flow / (used in) Financing activities (C)</b>  |                        |        |                        |        |
| <b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>  |                        | -2.71  |                        | 2.42   |
| Cash at the beginning of the year  |                        | 28.71  |                        | 26.29  |
| Cash and cash equivalents at the end of the period   |                        | 26.00  |                        | 28.71  |
| <b>Net increase / (decrease) in cash and cash equivalents</b>  |                        | -2.71  |                        | 2.42   |
| <b>Reconciliation of Cash and cash equivalents with the Balance Sheet</b>  |                        |        |                        |        |
| Cash and cash equivalents as per Balance sheet (refer note no 6)   |                        | 26.00  |                        | 28.71  |
| 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)           |                        |        |                        |        |
| <b>Cash and cash equivalents as at the end of the year *</b>   |                        |        |                        |        |
| *Comprises   |                        |        |                        |        |
| (a) Cash on hand   |                        |        |                        |        |
| (b) Cheques, drafts on hand  | 0.01                   |        | 0.01                   |        |
| (c) Balances with banks  |                        |        |                        |        |
| (i) In current accounts  |                        |        |                        |        |
| (ii) In EEFC accounts  | 25.99                  |        | 28.70                  |        |
| (iii) In deposits a/c with original maturity of less than 3 months   |                        |        |                        |        |
| (iv) In earmarked accounts (give details) (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) |                        |        |                        |        |
|  |                        | 26.00  |                        | 28.71  |

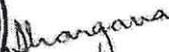
The accompanying notes are integral part of these Financial Statements

In terms of our report attached  
For D.R. Mehta & Associates  
Chartered Accountants  
Firm's Registration No : 106207W

  
Ashok Mehta  
Membership No. 101746  
Place : Mumbai  
Date : 09/02/2026  
UDIN : 26101746B2KQMN7399



For HCKK ventures Limited

  
Apurv Bhargava  
MD / CEO  
DIN : 10175879  
Place : Mumbai  
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Suresh Saliian  
Director  
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