

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: 29th May, 2025

**To,
The Corporate Relationship Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.
Scrip Code: 539224**

Sub: Outcome of Board Meeting held on Thursday, 29th May, 2025.

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. 29th May, 2025 has inter-alia considered and approved the following:

1. Audited Financial Results along with Audit Report as submitted by the statutory auditor of the Company for the Quarter and Financial Year Ended 31st March, 2025; (**Annexure 1**)
2. Appointment of M/s Rishabh D Jain & Associates, as an Internal Auditor of the Company for the FY 2025-26; (**Annexure 2**)
3. Appointment of M/s. HD and Associates, as a Secretarial Auditor of the Company for the 5 Financial Years commencing from 2025-26, subject to approval of members in the ensuing General Meeting; (**Annexure 3**)

The Board meeting started at 06:00 P.M. and concluded at 07:20 P.M.

Kindly take the above on record.

Thanking You,

Yours Faithfully,

For HCKK Ventures Limited

**Prashant Agarwal
Company Secretary Cum Compliance Officer**

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Unaudited Financial Results for the Quarter Ended 31 March 2025

		Quarter Ended			Year to date figures for current period ended	
Sr. No	Particulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(Rs. In Lakhs)				
1	Revenue from Operations	14.50	15.63	15.64	46.88	62.24
2	Other Income	6.26	5.37	4.80	21.99	20.97
3	Total Income	20.76	21.00	20.44	68.87	83.20
4	Expenditure					
	a) Employee benefits expense	3.33	3.42	3.19	13.36	11.39
	g) Depreciation and amortisation expense	0.02	0.02	0.02	0.09	0.07
	h) Other Expenses	6.23	10.25	8.15	25.94	39.12
	Total expenses (a+b+c+d+e+f+g)	9.58	13.69	11.36	39.39	50.58
5	Profit before Exceptional and Extra Ordinary items and Tax	11.19	7.30	9.09	29.47	32.62
6	Extra ordinary & Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax	11.19	7.30	9.09	29.47	32.62
8	Tax expenses					
	a) Current Tax	2.78	1.89	-0.65	7.44	5.28
	b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
	c) Tax of Previous Year	0.00	0.00	1.47	0.00	1.47
	Sub Total (a + b)	2.79	1.89	0.82	0.00	6.74
9	Profit/(Loss) for the period from continuing operations	8.40	5.42	8.27	22.03	25.88
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	8.40	5.42	8.27	22.03	25.88
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)	8.40	5.42	8.27	22.03	25.88
16	Earning Per Share (EPS) (face value of ₹. 10 each)					
	a) Basic	0.23	0.15	0.22	0.59	0.70
	b) Diluted	0.23	0.15	0.22	0.59	0.70

Notes:

- The above results were taken on record at the meeting of the Board of the Directors of the Company held on 29th May, 2025. 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 D.R. Mehta & Associates
Chartered Accountants
Firm's Registration No : 106207W

Devangi Shah
Devangi Shah

(Membership No. 104263)
Place : Mumbai
Date : 29th May'2025
UDIN : 25104263BOFPBW3425



For HCKK ventures Limited

Apurv Bhargava
Apurv Bhargava
MD / CEO

DIN : 10175879
Place : Mumbai
Date : 29th May'2025

Suresh Salian

Suresh Salian
Director
DIN : 09189069
Place : Mumbai
Date : 29th May'2025



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(In Lakhs)

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
(A) Assets:		
1 Non Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	0.19	0.27
Sub total of Non current Assets	0.19	0.27
2 Current Assets		
(a) Financial assets		
(i) Trade receivables	17.23	11.57
(ii) Cash and cash equivalents	28.71	26.29
(iii) Bank Balane and Other	331.67	312.86
(vi) Other Financial Asset	0.60	0.60
(d) Other current assets	71.81	78.25
Sub total of Current Assets	450.01	429.57
Total Assets	450.20	429.84
(B) Equity & Liabilities:		
1 Equity		
(a) Equity Share Capital	371.00	371.00
(b) Other Equity	67.75	45.71
Sub total of Share holders' funds	438.75	416.71
2 Liabilities		
Non Current Liabilities		
(i) Borrowings	4.65	4.65
(ii) Deferred Tax Liability	0.00	0.01
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables	0.00	0.29
(ii) Other financial liabilities	3.85	2.71
(b) Other Current Liabilities	2.39	5.48
(c) Current tax liabilities (net)	0.55	0.00
Sub total of Current liabilities	11.45	13.13
Total Equity And Liabilities	450.20	429.84

For D.R. Mehta & Associates
Chartered Accountants

Firm's Registration No : 106207W

Devangi Shah

(Membership No. 104263)

Place : Mumbai

Date : 29th May'2025

UDIN : 25104263BOEPBW3425



For HCKK VENTURES LIMITED

Apurv Bhargava
MD / CEO

DIN : 10175879

Place : Mumbai

Date : 29th May'2025

Suresh Salian
Director

DIN : 09189069

Place : Mumbai

Date : 29th May'2025



Particulars	(Rs in Lakhs)			
	Year ended 31-Mar-2025		Year ended 31-Mar-2024	
	Rs	Rs	Rs	Rs
A. Cash flow from Operating Activity				
Net profit / (loss) before extraordinary items and Tax		29.47		32.62
Adjustments for				
Provision w/off	-0.01		0.00	
Depreciation and amortisation	0.09		0.07	
Interest Income	-21.99			
(Profit) / Loss on sale of assets	0	-21.91	0.00	0.07
Changes in working capital		7.56		32.69
Adjustments for (Increase) / decrease in operating assets :				
Trade receivables	-5.65		1.39	
Short term Loans and advances	0.00		-70.18	
Other current assets	6.44		-0.55	
Other Financial Assets	-6.64			
Adjustments for Increase / (decrease) in operating liabilities :				
Trade payables	-0.29		-0.71	
Current liabilities and other long term liabilities	-1.94		9.61	
Long term provisions	0.00	-8.07	0.00	-60.44
Cash flow from extraordinary items				
Cash generated from operations				
Income tax (paid) refunds		-6.89		-6.74
Net cash flow from / used in operating activities (A)		-7.40		-34.49
B. Cash flow from Investing activity				
Fixed Deposit Matured		0.90		156.99
Investment in Fixed Deposits		-13.07		-119.50
Interest Income		21.99		0.00
Net cash flow from / (used in) Investment activity (B)		9.82		37.49
C. Cash flow from Financing activity				
Finance cost				
Net cash flow / (used in) Financing activities (C)		0.00		0.00
Net increase / (decrease) in cash and cash equivalents (A+B+C)		2.42		3.00
Cash at the beginning of the year		26.29		23.29
Cash and cash equivalents at the end of the year		28.71		26.29
Net increase / (decrease) in cash and cash equivalents		2.42		3.00
Reconciliation of Cash and cash equivalents with the Balance Sheet				
Cash and cash equivalents as per Balance sheet (refer note no 6)		28.71		26.29
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 *				
*Comprises				
(a) Cash on hand		0.01	0.37	
(b) Cheques , drafts om hand				
(c) Balances with banks		28.70	25.92	
(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)				
		28.71		26.29

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

Devangi Sanjay
Devangi Shah
(Membership No. 104263)
Place : Mumbai
Date : 29th May'2025
UDIN : 25104263BOEPBW3425



For HCKK ventures Limited

Shayana
Apurv Bhargava
MD / CEO
DIN : 10175879
Place : Mumbai
Date : 29th May'2025

Suresh Sattan
Suresh Sattan
Director
DIN : 09189069
Place : Mumbai
Date : 29th May'2025



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 **HCKK VENTURES LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the 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, 2025, and its profit, total comprehensive income, the changes in equity 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 (SAs) 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics of ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 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. The following matters were identified as key audit matters in our audit.

<i>Sr. No.</i>	<i>Key Audit Matter</i>	<i>Auditors Response</i>
1	Revenue Recognition in accordance with IND AS 115	<p>The Company undertakes software service contracts. Revenue is recognised by the management when services are rendered and related costs are incurred.</p> <p>We have reviewed the service contracts/ work-orders during the year, verified the degree of completion of work and the booking of revenue on</p>

<i>Sr. No.</i>	<i>Key Audit Matter</i>	<i>Auditors Response</i>
		test-check basis. We have also called for confirmation of trade-receivables as on 31 st March 2025.

Information Other than the Standalone Financial Statements and Auditor’s Report Thereon

The Company’s Board of Directors is responsible for the preparation of 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 on in this regard.

Management’s Responsibility 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, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, 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 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 Responsibility 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 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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 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 financial statements, including the disclosures, and whether the 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 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 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

- a) 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.
- b) 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.

- c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- d) in our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
- e) on the basis of the written representations received from the directors of the Company as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the same is not applicable as it does not exceed the threshold limits as prescribed.
- g) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act. (Refer Note 21)
- h) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2025
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in 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;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. No dividend is declared by the Company during the year and thus the provisions of Section 123 of the Act, are not applicable.

- vi. Based on our examination, the company has used accounting software for maintaining its books of accounts in which the feature of recording audit trail (edit log) facility has not been activated during the year. The audit trail is not maintained and preserved by the company during the year ended 31st March 2025.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For **D. R. Mehta & Associates**
Chartered Accountants
(Firm's Registration No. 106207W)



Devangi Sanjeev

(Devangi Shah)
Partner
(Membership No. 104263
UDIN: 25104263BOEPBW3425)

Place: Mumbai,
Date: 29th May 2025

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of HCKK VENTURES LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of accounts and the records examined by us in the normal course of our audit, we state that:

- i. In respect of the Company's property, plant and equipment, right to use assets and intangible assets
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(B) The Company does not own any intangible assets.
 - (b) The Company has a program of verification to cover all the items of property, plant and equipment in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed in such verification.
 - (c) According to the information and explanations given to us, the company does not own any immovable properties as on the date of Balance Sheet.
 - (d) The Company has not revalued any of its property, plant and equipment during the year.
 - (e) According to the information and explanations given to us, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii. In respect of inventory
 - (a) The company does not own any physical inventory and thus reporting under this clause is not applicable.
 - (b) The Company has not been sanctioned working capital limits in excess of ₹. 5 crore, in aggregate, during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under this clause is not applicable.
- iii. The Company has not made investments in Companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year and thus reporting under clause 3 (iii) (a), (b), (c), (d), (e), (f) of the Order are not applicable to the company.
- iv. The Company has no loans, investments, guarantee and security in respect of which compliance under section 185 and 186 of the Companies Act, 2013 is required and hence reporting under this clause of the Order is not applicable.
- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Therefore, reporting under Clause 3 (v) of the Order is not applicable to the Company.
- vi. Pursuant to the rules made by the Central Government of India, the Company is not required to maintain cost records as specified under Section 148(1) of the Act in respect of its products/services and thus reporting under this clause of the Order is not applicable to the company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
 - a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Goods

and Service Tax, Value Added Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

There are no undisputed amounts in respect of Income Tax, Provident Fund, Employees' State Insurance, Sales Tax, Service Tax, Value Added Tax, Goods and Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. With respect to loans and borrowings taken by the company
- (a) According to the records of the Company examined by us and the information and explanation given to us, the company has taken inter-corporate loan the same is unsecured and there is no interest charge on it.
 - (b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority
 - (c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable
 - (d) On examination of the financial statements of the Company, the company has not raised fund on short-term basis have, and thus reporting under 3(ix)(d) of the Order is not applicable.
 - (e) The Company does not have any subsidiaries, associates or joint ventures hence reporting on clause 3(ix)(e) of the Order is not applicable
 - (f) The Company does not have any subsidiaries, associates or joint ventures hence reporting on clause 3(ix)(f) of the Order is not applicable
- x. With respect to allotment of shares:
- (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.
 - (b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year.
- xi. To the best of our knowledge and according to the information and explanations given to us
- (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
 - (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
 - (c) There are no whistle blower complaints received by the Company during the year (and upto the date of this report).
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. With respect to Internal Audit:

- (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. Registration under section 45-IA of the Reserve Bank of India Act, 1934.
- (a) Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has not incurred any cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. CSR Spending
- (a) There is no liability of the company under the provisions of Section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of the Order is not applicable to the Company.

For **D. R. Mehta & Associates**
Chartered Accountants
(Firm's Registration No. 106207W)



Devangi Sanjeev

(Devangi Shah)
Partner
(Membership No. 104263)
UDIN: **25104263BOEPBW3425**

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

Annexure- 2

Details Pursuant to SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, a brief profile of M/s. Rishabh D Jain & Associates is as below:

Sr. No.	Particulars	Details
1.	Name of the Internal Auditor	M/s. Rishabh D Jain & Associates, Chartered Accountant (FRN 148980W)
2.	Reason for Change	Re-appointment
3.	Date of Appointment and term of appointment	M/s. Rishabh D Jain & Associates is appointed as an Internal Auditor of the Company w.e.f. 29 th May, 2025 for the Financial Year 2025-26.
4.	Brief Profile	M/s. Rishabh D Jain & Associates, Chartered Accountant is having professional experience in the field of Direct Taxation, Indirect Taxation, Audit, Company Law, TDS, and ROC Compliance. The Firm has a vast experience in providing Auditing and Attestation services. It also specializes in Consultancy, Advisory and Regulatory matters in areas of Direct & Indirect Taxation, and other related Legal issues.
5.	Disclosure of relationships between individual/ Firm and Directors	None

Annexure- 3

Details Pursuant to SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, a brief profile of M/s. HD and Associates is as below:

Sr. No.	Particulars	Details
1.	Name of the Internal Auditor	M/s. HD and Associates, Practicing Company Secretary
2.	Reason for Change	Appointment
3.	Date of Appointment and term of appointment	M/s. HD and Associates is appointed as Secretarial Auditor of the Company w.e.f. 29 th May, 2025 for the 5 Financial Years commencing from FY 2025-26, subject to approval of members in the ensuing General Meeting.
4.	Brief Profile	M/s. HD and Associates, Practicing Company Secretaries, a ICSI-Peer Reviewed firm comprises of well educated professionals and have experience of

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		more than five years in the field of Company Law, SEBI Laws, FEMA Laws etc.
5.	Disclosure of relationships between individual/ Firm and Directors	None

HCKK Ventures Limited

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Date: 29th May, 2025

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

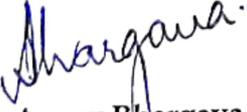
Sub: Declaration under Regulation 33(2) (a) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

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 the Audited Financial Results for the Year Ended 31st March, 2025, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

This declaration is given pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Kindly take this declaration on record.

Thanking You,
Yours Faithfully,
For HCKK Ventures Limited


Mr. Apurv Bhargava
Chief Executive Officer


Mr. Rajendraprasad Tiwari
Chief Financial Officer

