

30th May, 2024

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

To,
Metropolitan Stock Exchange of India Ltd.
(Formerly known as “MCX Stock Exchange Limited”)
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park, L.B.S Road,
Kurla West, Mumbai - 400 070

BSE Scrip Code: 539697
MSEI Scrip Code: HILIKS

Subject: Approval of Audited Financial Results for the quarter and financial year ended 31st March, 2024

Dear Sir,

In pursuance of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we hereby submit following documents:

1. Audited financial results for the quarter and financial year ended March 31, 2024.
2. Auditor’s Report for the quarter and financial year ended March 31, 2024.
3. Declaration with respect to Non – applicability of Regulation 32 of SEBI (LODR) Regulations, 2015.
4. Declaration of unmodified opinion on Auditors' Report.

You are requested to kindly take the same on your record.

Thanking You,
Yours faithfully,

For Hiliks Technologies Limited

COPPARAPU
SANDEEP
Sandeep Copparapu
Whole Time Director
DIN: 08306534

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Date: 2024.05.30 14:36:05 +05'30'

HILIKS TECHNOLOGIES LIMITED

CIN: L72100MH1985PLC282717

**Regd. Off.: A 704, 7th Floor Bonanza Building, Sahar Plaza Complex, M.V Road, JB Nagar Marol,
JB Nagar Metro Station, Andheri East, Mumbai 400059 Maharashtra. Contact No. +91 7799169999.**

Website: <http://hiliks.com/> Email ID: anubhavindustrial@gmail.com

Statement of Standalone Audited financial Results for the quarter and year ended 31st March, 2024

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended		Year ended		
		31-03-2024 (Audited)	31-12-2023 (un-Audited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
I	Revenue from Operations	90.40	2.20	147.86	99.27	376.62
II	Other Income	1.89	0.14	0.88	3.42	0.88
III	Total Revenue (I+II)	92.29	2.34	148.74	102.69	377.50
IV	Expenses:					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(31.00)	(150.87)	39.78	(181.87)	39.78
	(d) Employee benefits expense	7.89	17.67	6.15	35.69	26.68
	(e) Finance Costs	0.13	0.07	0.85	0.72	1.31
	(f) Depreciation and amortisation expense	0.43	0.48	0.91	1.62	8.33
	(g) Other expenses	61.40	130.56	33.36	236.16	290.03
	Total expenses (IV)	38.85	(2.09)	81.05	92.32	366.13
V	Profit/(loss) before exceptional items and tax (III - IV)	53.44	4.43	67.69	10.37	11.37
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (loss) before exceptions (Items and tax)(V-VI)	53.44	4.43	67.69	10.37	11.37
VIII	Tax Expense					
	(1) Current Tax	4.59	-	-	4.59	-
	(2) Deferred tax	0.52	-	-	0.52	-
IX	Profit/ (loss) for the period form continuing operations(VII-VIII)	48.33	4.43	67.69	5.26	11.37
X	Profit/(Loss) From discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/ (Loss) From discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	48.33	4.43	67.69	5.26	11.37
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other comprehensive Income for the period)	48.33	4.43	67.69	5.26	11.37
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.81	0.07	1.33	0.09	0.22
	(2) Diluted	0.81	0.07	1.33	0.09	0.22
XVII	Earnings per equity share (for discontinued operation):					



C. Sardaaf

	(1) Basic								
	(2) Diluted								
XVIII	Earnings Per equity share/(or discontinued & continuing operation)								
	(a) Basic	0.81	0.07	1.33	0.09	0.22			
	(b) Diluted	0.81	0.07	1.33	0.09	0.22			

1). The above results for the quarter ended 31-03-2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on may 30th, 2024

2). The above results are audited by the Statutory Auditors of the company.

3). Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current quarter/year.

4). The Company adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for all periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.

5). The financial results have been prepared in accordance with the recognition and measurement principles laid down in Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) on Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies to the extent applicable.

6). Reconciliation between Standalone Financial Results, as previously reported in accordance with the Accounting Standard framework (referred to as "previous (GAAP)" and Ind AS for the quarter and half year presented are as under.

Sr. No.	Particulars	Quarter ended 31-03-2024 Unaudited	Year ended 31-03-2024
	Profit for the period as per I GAAP	0	0
(a)	Amortization of Goodwill	0	0
(b)	Reclassification of net actuarial loss on defined obligation to other	0	0
(c)	Tax Impact on Ind AS Adjustments	48.33	5.26
	Profit for the period under Ind AS	0	0
	Other comprehensive Income as per Ind AS	48.33	5.26
	Total Comprehensive Income as per Ind AS	48.33	5.26

For A S K M & CO,
Chartered Accountants
Firm Reg No. 012799S



S. Venkateswara Rao

For HILIKS TECHNOLOGIES LIMITED
Sandeep Copparapu
WHOLE TIME DIRECTOR
DIN: 08306534



Partner

Partner

M.No. 223702

M.No. 223702

UDIN: 24 223702 BKCR WH 2070

Place : Mumbai

Date 30th May 2024

HILIKS TECHNOLOGIES LIMITED
Statement of Cash Flows for the year ended March 31, 2024

	For the Year ended March 31, 2024 Rs in Lacs	For the Year ended March 31, 2023 Rs in Lacs
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	5.26	8.39
Adjustments for :		
Depreciation and amortisation	1.62	8.33
Income tax expense recognised in profit and loss	2.20	3.50
Interest Income recognised profit and loss account	(3.41)	(0.88)
Deferred tax asset recognised profit and loss account	0.52	(0.52)
Operating Profit before Working Capital changes	6.19	18.82
Movement in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade Receivables	110.56	836.32
Other Financial Assets	-	-
Other assets	(139.42)	29.59
Adjustments for increase / (decrease) in operating liabilities:		
Provisions		
Trade Payables	(16.95)	(902.78)
Other Financial Liabilities		
Other Liabilities	(55.20)	15.25
Cash Generated from Operations	(101.01)	(21.62)
Income tax paid (net)	-	-
Cash Generated by Operating Activities (A)	(94.82)	(2.80)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(78.77)	(1.19)
Long Term Loans & Advances (given) / repayment received	-	-
Cash Generated from Investing Activities (B)	(78.77)	(1.19)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-term Borrowings	184.20	
Repayment of Long-term Borrowings	(2.92)	(2.66)
Proceeds from Short-term Borrowings		
Repayment of Short-term Borrowings		
Finance Costs (Paid)/Received	3.41	0.88
Cash Generated from / (used in) Financing Activities ©	184.69	(1.78)
Net (decrease) in in Cash and Cash Equivalents (A+B+C)	11.10	(5.77)
Cash and Cash Equivalents at the beginning of the year	8.68	14.45
Cash and Cash Equivalents at the end of the year (Refer Note 7)	19.78	8.68

Notes:

- i. Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows" specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.
- ii. **Disclosure pursuant to Ind AS 7 on "Statement of Cash Flows"**
The amendment to Ind AS 7 requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities and financial assets arising from financial activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities and financial assets arising from financing activities, to meet the disclosure requirement. This amendment has become effective from April 1, 2017. The adoption of the amendment did not have any material impact on the financial statements.

	For the year ended March 31, 2024	Opening Cash Flows Balance	Non-cash Changes	in lacs Closing Balance
Short-term Borrowings	-	-	-	-
Long-term Borrowings	-	-	-	-

- iii. Figures in bracket indicate Cash Outflow.
- iv. The above statement of cashflow should be read in conjunction with the accompanying notes - This is the statement of cash flow referred to in our report of even date

FOR A S K M & Co
CHARTERED ACCOUNTANTS
FIRM REGN. NO 012799S



S. Venkateswara Rao
S. VENKATESWARA RAO
PARTNER
M. NO. 223702
UDIN: 24223702 BKCRWH2070
PLACE : MUMBAI

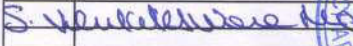

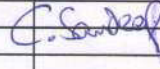
FOR HILIKS TECHNOLOGIES LIMITED
(Formerly Known as Anubhav Industrial Resources Limited)



C. Sandeep
Sandeep Copparapu
(WHOLE TIME DIRECTOR)
DIN: 08306534

		(Rs. In Lakhs, unless otherwise stated)	
Statement of Asset and Liabilities			
Particulars		As at 31-03-2024	As at 31-03-2023
		(Audited)	(Audited)
(I)	Assets		
1	Non-current assets		
	Property, plant and equipment	78.27	1.12
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-current financial assets		
	Non-current investments	150.00	150.00
	Trade receivables, non-current	175.56	298.13
	Loans, non-current	-	-
	Other non-current financial assets	268.74	295.85
	Total non-current financial assets	594.30	743.98
	Deferred tax assets (net)	3.09	3.61
	Other non-current assets	-	-
	Total non-current assets	675.66	748.71
2	Current assets		
	Inventories	235.99	54.12
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	-	-
	Cash and cash equivalents	7.26	6.12
	Bank balance other than cash and cash equivalents	12.51	2.55
	Loans, current	-	-
	Other current financial assets	-	-
	Total current financial assets	19.77	8.67
	Current tax assets (net)	-	-
	Other current assets	42.84	42.93
	Total current assets	298.60	105.72
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	974.26	854.43
(II)	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	600.00	507.90
	Other equity	172.18	74.81
	Total equity attributable to owners of parent	-	-
	Non controlling interest	-	-
	Total equity	772.18	582.71
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	1.83	4.75
	Total non-current liabilities	1.83	4.75
	Current liabilities		
	Current financial liabilities	-	-



	Borrowings, current	-	-
	Trade payables, current	183.99	217.28
	Other current financial liabilities	-	-
	Total current financial liabilities	183.99	217.28
	Other current liabilities	14.06	44.39
	Provisions, current	-	-
	Current tax liabilities (Net)	2.20	5.30
	Deferred government grants, Current	-	-
	Total current liabilities	200.25	266.97
	Liabilities directly associated with assets in disposal group 3 classified as held for sale	-	-
	Regulatory deferral account credit balances and related deferred 4 tax liability	-	-
	Total liabilities	202.08	271.72
	Total equity and liabilities	974.26	854.43
	For A S K M & CO.,		For HILIKS TECHNOLOGIES LIMITED
	Chartered Accountants		
	Firm Reg No. 012799S		
			
	S. Venkateswara Rao		SANDEEP COPPARAPU
	Partner		WHOLE TIME DIRECTOR
	M.No. 223702		DIN: 08306534
	UDIN: 24 223702 BKCR WH 2070 .		
	Place : Mumbai		
	Date: 30th May 2024		



Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF HILIKS TECHNOLOGIES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Hiliks Technologies Limited** (the Company) for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for





safeguarding of 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 results.

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 results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.





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.

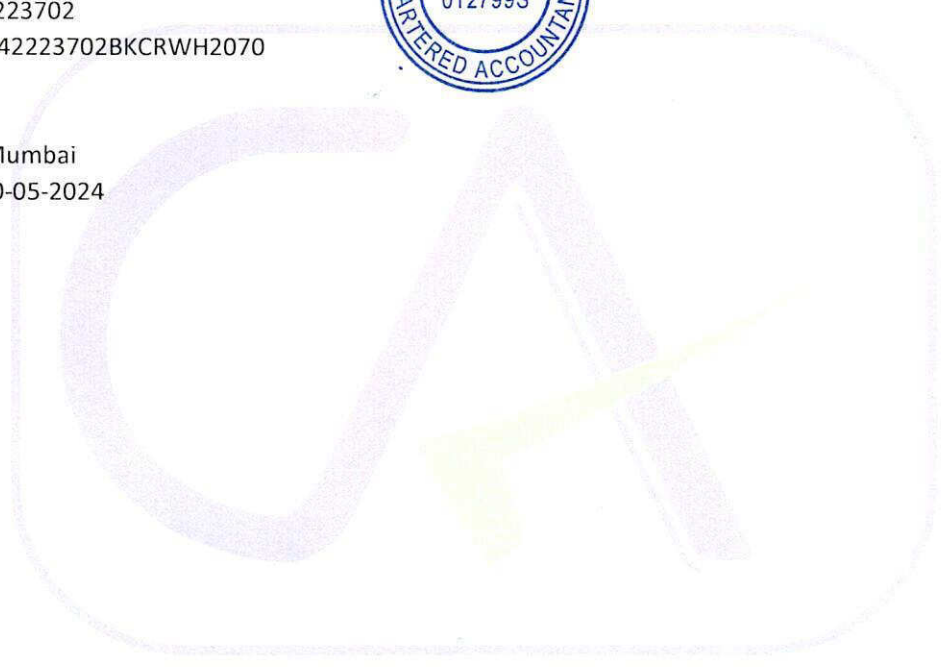
For **ASKM & Co.**
Chartered Accountants
FRN No.: 012799S

S. Venkateswara Rao

S. Venkateswara Rao
Partner
M. No. 223702
UDIN: 242223702BKCRWH2070



Place: Mumbai
Date: 30-05-2024



30th May, 2024

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

To,
Metropolitan Stock Exchange of India Ltd.
(Formerly known as “MCX Stock Exchange Limited”)
Building A, Unit 205A, 2nd Floor,
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Kurla West, Mumbai - 400 070

BSE Scrip Code: 539697
MSEI Scrip Code: HILIKS

Subject: Non – applicability of Regulation 32 of SEBI (LODR) Regulations, 2015

Dear Sir,

We hereby undertake that Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to our Company and therefore, we are not required to submit the Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP) etc.

You are requested to kindly take the same on your record.

Thanking You,
Yours faithfully,

For Hiliks Technologies Limited

COPPARAPU
SANDEEP
Sandeep Copparapu
Whole Time Director
DIN: 08306534

Digitally signed by
COPPARAPU SANDEEP
Date: 2024.05.30 14:36:39
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HILIKS TECHNOLOGIES LIMITED

CIN: L72100MH1985PLC282717

Regd. Off.: A 704, 7th Floor Bonanza Building, Sahar Plaza Complex, M.V Road, JB Nagar Marol,
JB Nagar Metro Station, Andheri East, Mumbai 400059 Maharashtra. Contact No. +91 7799169999.

Website: <http://hiliks.com//> Email ID: anubhavindustrial@gmail.com

30th May, 2024

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

To,
Metropolitan Stock Exchange of India Ltd.
(Formerly known as “MCX Stock Exchange Limited”)
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park, L.B.S Road,
Kurla West, Mumbai - 400 070

BSE Scrip Code: 539697
MSEI Scrip Code: HILIKS

Subject: Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended 31st March, 2024

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditor of the Company, M/s. A S K M & Co., Chartered Accountants, have issued an Auditors' Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2024.

Thanking You

Yours faithfully

For Hiliks Technologies Limited

COPPARAPU SANDEEP
Digitally signed by
COPPARAPU SANDEEP
Date: 2024.05.30
14:37:15 +05'30'

Sandeep Copparapu
Whole Time Director
DIN: 08306534

HILIKS TECHNOLOGIES LIMITED

CIN: L72100MH1985PLC282717

Regd. Off.: A 704, 7th Floor Bonanza Building, Sahar Plaza Complex, M.V Road, JB Nagar Marol, JB Nagar Metro Station, Andheri East, Mumbai 400059 Maharashtra. Contact No. +91 7799169999.

Website: <http://hiliks.com/> Email ID: anubhavindustrial@gmail.com