

30<sup>th</sup> 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 31<sup>st</sup> 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**

**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](mailto: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	<b>Total Revenue (I+II)</b>	<b>92.29</b>	<b>2.34</b>	<b>148.74</b>	<b>102.69</b>	<b>377.50</b>
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
	<b>Total expenses (IV)</b>	<b>38.85</b>	<b>(2.09)</b>	<b>81.05</b>	<b>92.32</b>	<b>366.13</b>
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(for 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. Particulars	Quarter ended 31-03-2024 Unaudited	Year ended 31-03-2024			
<b>Profit for the period as per I GAAP</b>	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					
<b>Profit for the period under Ind AS</b>	48.33	5.26			
Other comprehensive income as per Ind AS	0	0			
<b>Total Comprehensive Income as per Ind AS</b>	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

SANDEEP COPPARAPU

WHOLE TIME DIRECTOR



DIN: 08306534

M.No. 223702  
UDIN: 24223702BKCRWH2070

Partner  
Place : Mumbai  
Date 30th May 2024

		(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)	<b>Assets</b>		
1	<b>Non-current assets</b>		
	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	-	-
	<b>Non-current financial assets</b>		
	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
	<b>Total non-current financial assets</b>	<b>594.30</b>	<b>743.98</b>
	Deferred tax assets (net)	3.09	3.61
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>675.66</b>	<b>748.71</b>
2	<b>Current assets</b>		
	Inventories	235.99	54.12
	<b>Current financial asset</b>		
	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	-	-
	<b>Total current financial assets</b>	<b>19.77</b>	<b>8.67</b>
	Current tax assets (net)	-	-
	Other current assets	42.84	42.93
	<b>Total current assets</b>	<b>298.60</b>	<b>105.72</b>
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	<b>Total assets</b>	<b>974.26</b>	<b>854.43</b>
(II)	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	600.00	507.90
	Other equity	172.18	74.81
	Total equity attributable to owners of parent	-	-
	Non controlling interest	-	-
	<b>Total equity</b>	<b>772.18</b>	<b>582.71</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	1.83	4.75
	<b>Total non-current liabilities</b>	<b>1.83</b>	<b>4.75</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>	-	-



	Borrowings, current	-	-
	Trade payables, current	183.99	217.28
	Other current financial liabilities	-	-
	<b>Total current financial liabilities</b>	<b>183.99</b>	<b>217.28</b>
	Other current liabilities	14.06	44.39
	Provisions, current	-	-
	Current tax liabilities (Net)	2.20	5.30
	Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	<b>200.25</b>	<b>266.97</b>
	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	-	-
	<b>Total liabilities</b>	<b>202.08</b>	<b>271.72</b>
	<b>Total equity and liabilities</b>	<b>974.26</b>	<b>854.43</b>
	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		

**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
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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)
<b>Operating Profit before Working Capital changes</b>	<b>6.19</b>	<b>18.82</b>
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
<b>Cash Generated from Operations</b>	<b>(101.01)</b>	<b>(21.62)</b>
Income tax paid (net)	-	-
<b>Cash Generated by Operating Activities (A)</b>	<b>(94.82)</b>	<b>(2.80)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(78.77)	(1.19)
Long Term Loans & Advances (given) / repayment received	-	-
<b>Cash Generated from Investing Activities (B)</b>	<b>(78.77)</b>	<b>(1.19)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
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
<b>Cash Generated from / (used in) Financing Activities ©</b>	<b>184.69</b>	<b>(1.78)</b>
<b>Net (decrease) in in Cash and Cash Equivalents (A+B+C)</b>	<b>11.10</b>	<b>(5.77)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>8.68</b>	<b>14.45</b>
<b>Cash and Cash Equivalents at the end of the year (Refer Note 7)</b>	<b>19.78</b>	<b>8.68</b>

**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  
 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



Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company ended 31-03-2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

**M/s HILIKS TECHNOLOGIES LIMITED**


We have audited the accompanying statements of quarterly financial results of **HILIKS TECHNOLOGIES LIMITED** for the quarter ended **March 31, 2024 for the period 31.03.2024** and the year to date results for the period 01.04.2023 to 31.03.2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder: or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results.

- i) are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 in this regard and
- ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2024 as well as the year-to-date results for the period from 01.04.2023 to 31.03.2024.

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

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



Place: Mumbai  
Date: 30-05-2024

30<sup>th</sup> May, 2024

To,  
The Manager,  
Listing Department,  
**BSE Limited**,  
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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**

**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](mailto:anubhavindustrial@gmail.com)



# HILIKS TECHNOLOGIES LIMITED

30<sup>th</sup> May, 2024

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

To,  
**Metropolitan Stock Exchange of India Ltd.**  
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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 31<sup>st</sup> 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**

**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.

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