

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: 09th August, 2024

To,
The Corporate Relations Department
Department of Corporate Services
BSE Limited 25th Floor
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Scrip Code: 539224

Sub.: Submission of Annual Report of the Company under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 34(1) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we are submitting herewith the Annual Report of the Company along with the Notice of 41st Annual General Meeting for the financial year 2023-24.

The same is also available on the website of the Company at <https://www.hckkventures.com/> .

Thanking you,

Yours faithfully,

For HCKK Ventures Limited

Prashant Agarwal
Company Secretary Cum Compliance Officer



HCKK VENTURES LIMITED

**41ST ANNUAL REPORT
2023-24**

INDEX

Content	Page No
1. Corporate Information	3
2. Our Profile	5
3. Our Services	6
4. Shareholder's Information	
- Financial Performance	7
- Monthly High and Low	9
5. Independent Auditor Report	10
6. Financial Statements	21
7. Board's Report	44
8. Annexure I- Management Discussion	53
9. Annexure II - Secretarial Audit Report	58
10. Annexure III - Particulars of Employees	62
11. Notice of 41 st Annual General Meeting	69
12. Proxy Form	79
13. Attendance Sheet	80
14. Ballot Form	81

CORPORATE INFORMATION

BSE SCRIP ID	:	HCKK VENTURE
BSE SCRIP CODE	:	539224
CIN	:	L45100MH1983PLC263361
ISIN	:	INE345Q01017

SHARES LISTED ON STOCK EXCHANGES

Bombay Stock Exchange Limited

REGISTERED OFFICEOffice No. 514, Roongta Business Center,
5th Floor, Govind Nagar, Nashik- 422009.

Tel: +91 8976707683

Email id: info@hckkventures.comWebsite: www.hckkventures.com**STATUTORY AUDITORS**M/s. D. R. Mehta & Associates
Chartered Accountant
H-2, Everest Building, 9th Floor,
Tardeo Circle, Mumbai - 400034.**SECRETARIAL AUDITORS**M/s. HD & Associates
Practicing Company Secretary
Office No. 411, Parekh Market Bldg,
Opera House, Charni Road,
Mumbai- 400004.**REGISTRAR AND SHARE TRANSFER AGENT****Purva Sharegistry (India) Pvt. Ltd,**
Unit no. 9, Shiv Shakti Ind. Estate,
J. R. Boricha marg, Opp. Kasturba Hospital
Lane, Lower Parel (E), Mumbai,
Maharashtra, 400011
Tel: 022 - 23012518/ 0771/8261/6761
Website: www.purvashare.com**BANKERS****ICICI BANK**Free Press House, 215, Nariman Point,
Mumbai-400021.**HDFC BANK**

Ahura Centre, MIDC, Andheri, Mumbai - 400093

**COMPANY SECRETARY CUM COMPLIANCE OFFICER
PRASHANT AGARWAL**

BOARD OF DIRECTORS



Mr. Apurv Bhargava
Managing Director



Mr. Suresh Shivanna Salian
Non-Executive - Independent Director



Mr. Antoo Kallan
Non-Executive- Independent Director



Mrs. Bijal Durgavale
Non-Executive - Independent Director



Mr. Rajendraprasad Bhagirathi Tiwari
Chief Financial officer

HCKK VENTURES LIMITED**OUR PROFILE**

HCKK Ventures Limited, Incorporated in March 1983, (“HCKK”) was established with a mission to drive investments within the industrial sector by seizing economically viable opportunities that enhance value. Initially focused on developing the industry through targeted project financing and loans, HCKK has since expanded into the Information Technology sector, delivering specialized consultancy services to businesses across Logistics, Telecommunications, and Education.

Through strategic alliances with reputable firms, HCKK offers its clients advanced software solutions designed to optimize regulatory compliance in areas such as e-Invoicing, E-Way Bills, Goods and Services Tax (GST), and Digital Certificates. By continuously adapting to industry needs and leveraging technological advancements, HCKK remains committed to fostering innovation and efficiency within its client base.

OUR SERVICES

HCKK stands at the vanguard of the technology sector, delivering expert consultancy services to enterprises within the Logistics, Telecommunication, and Education domains. By forging strategic alliances with renowned enterprises, HCKK empowers its clients with state-of-the-art software solutions meticulously crafted to enhance regulatory compliance. These solutions encompass key domains like e-Invoicing, E-Way Bill, Goods and Services Tax (GST), and Digital Certificates, ushering in a streamlined and efficient operational landscape.

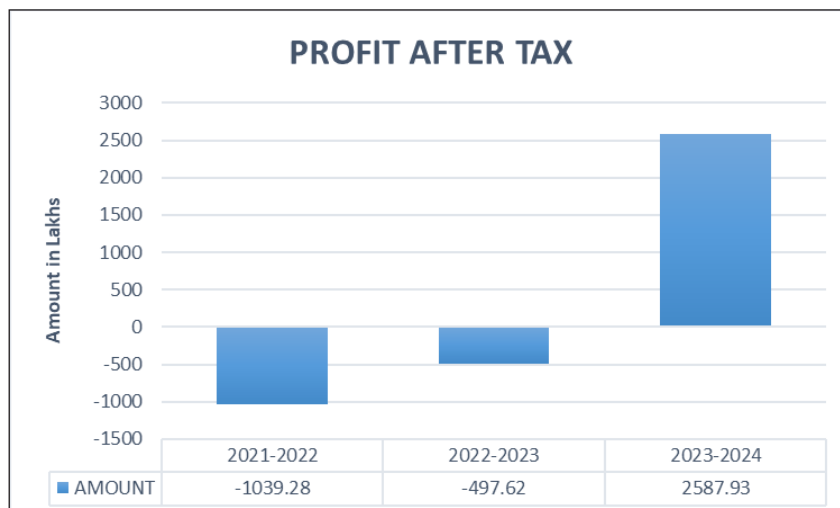
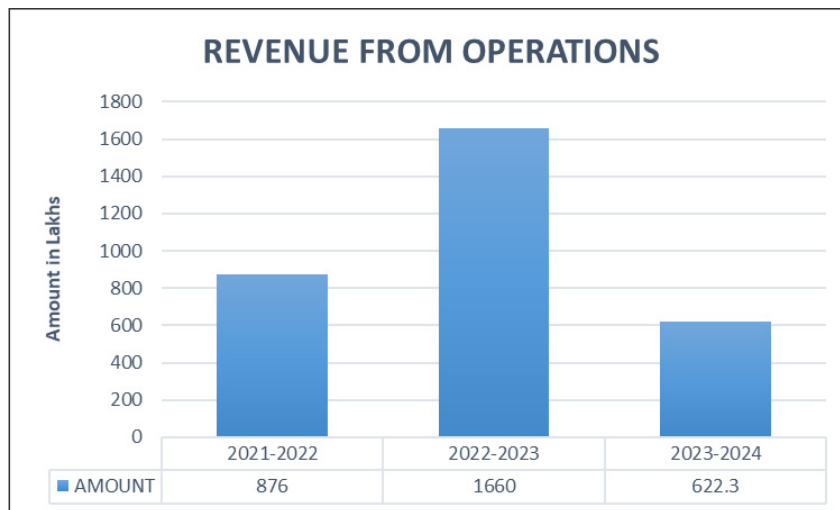
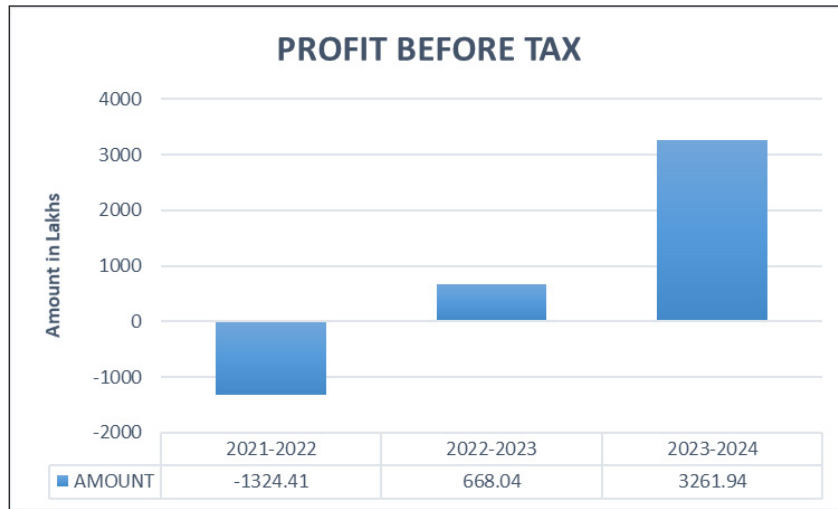
Furthermore, HCKK is distinguished for its comprehensive approach to turnkey projects, wherein it oversees the implementation of holistic Enterprise Resource Planning (ERP) systems for integrating Logistics, Freight forwarding, Warehousing, Transportation for its clientele. This involves a detailed process that spans from system analysis to implementation, coupled with sustained support to ensure the successful realization of objectives.

In its pursuit to foster innovation and bolster capabilities, HCKK is on the cusp of inaugurating its own state-of-the-art development center in Mumbai. This facility will serve as a beacon for technological advancement and client-centric solutions.

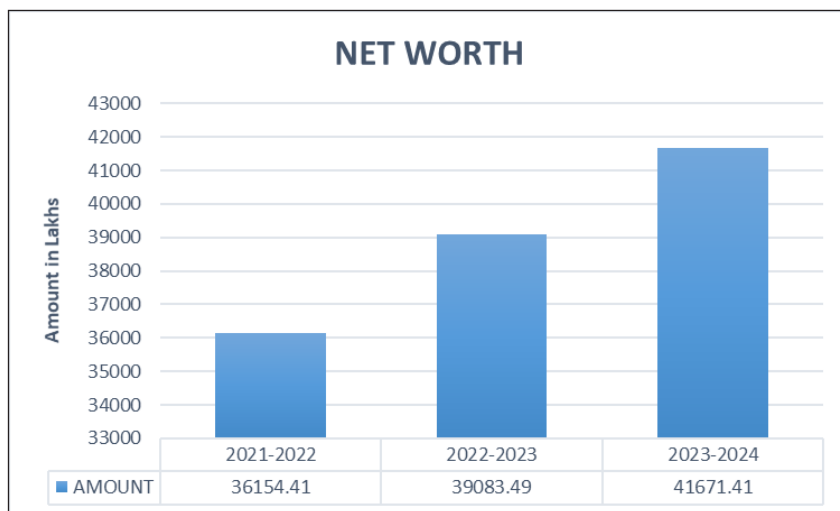
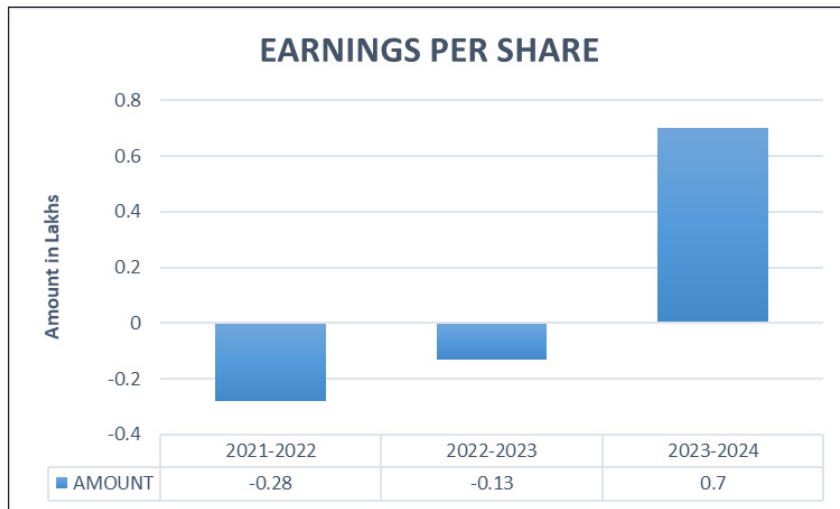
Central to HCKK's ethos is the commitment to optimizing client satisfaction through tailor-made solutions that maximize benefits and empower businesses to thrive in a dynamic market landscape.,

Our Core thought remains the same when we started this journey "Eliminate Error, Boost Revenue, Digitize the process and make Employees focus on high level Jobs".

FINANCIAL PERFORMANCE



FINANCIAL PERFORMANCE



MONTHLY HIGH AND LOW QUOTATION

MONTH	HIGH	LOW
April 2023	105.75	96.70
May 2023	105.75	94.10
June 2023	97.10	83.40
July 2023	114.66	80.00
August 2023	120.20	108.80
September 2023	120.40	109.25
October 2023	120.40	120.30
November 2023	126.40	114.10
December 2023	108.40	93.00
January 2024	97.15	79.75
February 2024	130.16	102.00
March 2024	130.15	122.55

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HCKK VENTURES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. During the period under audit, there are no key matters which need to be disclosed.

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

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

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

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

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

Management's Responsibilities for the Standalone Financial Statements

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

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit 'in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are

also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (3) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (4) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

- (5) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- (6) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone financial statements and the operating effectiveness of such controls, refer to our separate report in Annexure “B” to this report;
- (7) With respect to the other matters to be included in the Auditor’s Report under section 197(16) of the Act, in our opinion and to the best of our information and according to the explanations given to us, provisions of section 197 are not applicable on the company.
- (8) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (a) The Company has no details regarding pending litigations which would impact its financial position to be disclosed.
 - (b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (d)
 - (i) The management has represented that, to the best of it’s knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest ill other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (ii) The management has represented, that, to the best of it’s knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - (e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

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

For **DR MEHTA & ASSOCIATES**

Chartered Accountants

(Firm's Registration No. 106207W)

Ashok Mehta

Partner

Place : Mumbai

Date : 23/05/2024

UDIN : 24101746BKCPGU6493

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 account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Plant and Equipment. The Company does not own any immovable property.
 - (B) The Company has no intangible assets.
 - (b) All Plants and Equipment's were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) There are no immovable properties held in the name of the Company as on the balance sheet date.
 - (d) The Company has not revalued any of its Plant and Equipment during the year.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii.
 - (a) The Company has conducted verification of inventory of software licenses at reasonable intervals and the coverage and procedure of such verification by the company is reasonable. There is no discrepancy above 10% identified in such verification.
 - (b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. In our opinion and based on the information and explanation given to us the company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties covered in the register maintained under section 189 of the Companies Act 2013. Accordingly, the provisions of clause 3 (iii) (a), (b), (c), (d), (e) and (f) of the Order are not applicable to the Company.
- iv. There are no loans, investments, guarantees and security in respect of which compliance with section 185 and 186 of Companies Act 2013 is required hence reporting under clause 3(iv) of Order is not required.
- v. According to the information and explanations given to us, the Company has not accepted deposits from the public in terms of provisions of sections 73 to 76 of the Companies Act, 2013 therefore reporting under this clause is not applicable.

- vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
- vii. (a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There are no statutory dues that are outstanding as of March 31, 2024, for a period of more than six months.
- b) According to the information and explanations given to us and on the basis of the books and records examined by us, there are no disputed statutory dues referred to in sub-clause (a) above, which have not been deposited as on March 31, 2024.
- 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. a. The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.
- 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. The Company has not raised any funds during the year and hence reporting on clause 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 has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x. a. The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. 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. No whistle blower complaint has been received by the company during the year hence reporting under clause 3(xi)(c) of the Order is not required.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable 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. (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 during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 20 13 are not applicable to the Company.
- xvi. (a) In our opinion, the 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, 20 16) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The company has not incurred cash loss in current financial year as well in immediately preceding financial year
- xviii. There has been no resignation of the previous statutory auditors 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. 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 paragraph 3 of the order are not applicable to the Company.

xxi. Consolidation of financial statements is not applicable to the company. Hence reporting under clause 3(xxii) of Order is not required.

For D R MEHTA & ASSOCIATES

Chartered Accountants

(Firm's Registration No. 106207W)

Ashok Mehta

Partner

Place: Mumbai

Date: 23/05/2024

ANNEXURE- “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph- under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of HCKK VENTURES Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of subsection 3 of Section 143 of the Companies Act, 2013 (the “Act”)

We have audited the internal financial controls over financial reporting of **HCKK VENTURES LIMITED** (the “Company”) as of March 31, 2024 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the “ICAP”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the

maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For D R MEHTA & ASSOCIATES

Chartered Accountants

(Firm's Registration No. 106207W)

Ashok Mehta

Partner

Place: Mumbai

Date: 23/05/2024

BALANCE SHEET FOR THE PERIOD ENDED AS ON 31.3.2024

Amount in thousands

	Particulars	Note No.	Figures as at the end of current reporting period 31.3.2024	Figures as the end of previous reporting period 31.3.2023
	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	27.21	19.88
	(i) Tangible Assets			
	(b) Financial Assets			
	(i) Investments		0.00	0.00
	(ii) Trade receivables		0.00	0.00
	(iii) Loans		0.00	0.00
	(c) Deferred tax assets (net)	2	-0.55	-0.98
	(d) Other non- current assets		0.00	0.00
2	Current assets			
	(a) Inventories	3	0.00	0.00
	(b) Financial Assets			
	(i) Investments	4	31236.40	35000.00
	(ii) Trade receivables	5	1156.99	1296.00
	(iii) Cash and cash equivalents	6	2628.80	2328.99
	(iv) Loans	7	7047.58	30.00
	(v) Others		0.00	0.00
	(c) Current Tax Assets (Net)		0.00	0.00
	(d) Other current assets	8	887.37	832.13
	Total Assets		42983.79	39506.02
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	9	37100.00	37100.00
	(b) Other Equity	10	4571.41	1983.49
	Liabilities			
2	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings			
	(ia) Lease liabilities			
	(ii) Trade Payables:-			
	(A) total outstanding dues of micro enterprises and small enterprises; and		0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	11	299.71	370.38
	(iii) Other financial liabilities (other than those specified in item (c))		0.00	0.00
	(b) Other current liabilities	12	1012.67	52.16
	(c) Provisions			
	(d) Current Tax Liabilities (Net)			
	Total Equity and Liabilities		42983.79	39506.02

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

For **HCKK ventures Limited**

Sd/-

Ashok Mehta

(Membership No. 101746)

Place : Mumbai

Date : 23rd May, 2024

UDIN : 24101746BKCPGU6493

Sd/-

Apurv Bhargava

MD / CEO

DIN : 10175879

Place : Mumbai

Sd/-

Antoo Kallan

Director

DIN : 02489070

Place : Mumbai

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED AS ON 31.3.2024

Amount in thousands

	Particulars	Note No.	Figures as at the end of current reporting period 31.3.2024	Figures for the previous reporting period 31.3.2023
I	Revenue From operations	13	6223.50	1660.00
II	Other Income	14	2096.55	1262.32
III	Total Income (I+II)		8320.05	2922.32
IV	EXPENSES			
	Cost of materials consumed			
	Purchases of Stock-in- Trade	15	0.00	56.25
	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	16	0.00	385.00
	Employee benefits expense	18	1139.11	446.98
	Finance costs		0.00	0.00
	Depreciation and amortization expenses	1	7.17	20.04
	Other expenses	19	3911.83	1346.00
	Total expenses (IV)		5058.11	2254.27
V	Profit/(loss) before exceptional items and tax (I-IV)		3261.94	668.04
VI	Exceptional Items		0.00	0.00
VII	Profit / (loss) before exceptions items and tax(V- VI)		3261.94	668.04
VIII	Tax expense:			
	(1) Current tax		527.65	0.00
	(2) Deferred tax		-0.42	1200.85
	(3) Tax of previous years		146.79	-35.19
XI	Profit / (Loss) for the period from continuing operations (VII-VIII)		2587.93	-497.62
X	Profit/(loss) from discontinued operations			
XI	Tax expenses of discontinued operations			
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)			
XIII	Profit/(loss) for the period (IX+XII)		2587.93	-497.62
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		2587.93	-497.62
XVI	Earnings per equity share (for discontinued operation):			
	(1) Basic			
	(2) Diluted			
XVIII	Earning per equity share (for discontinued & continuing operation)			
	(1) Basic		0.70	-0.13
	(2) Diluted		0.70	-0.13

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

For **HCKK ventures Limited**

Sd/-

Ashok Mehta

(Membership No. 101746)

Place : Mumbai

Date : 23rd May, 2024

UDIN : 24101746BKCPGU6493

Sd/-

Apurv Bhargava

MD / CEO

DIN : 10175879

Place : Mumbai

Sd/-

Antoo Kallan

Director

DIN : 02489070

Place : Mumbai

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Amount in thousands

Particulars	Year ended 31-Mar-2024		Year ended 31-Mar-2023	
	₹	₹	₹	₹
A. Cash flow from Operating Activity				
Net profit / (loss) before extraordinary items and Tax		3261.94		668.04
Adjustments for				
Income tax	0.00			
Depreciation and amortisation	7.17		20.04	
(Profit) / Loss on sale of assets	0.00	7.17	-21.59	-1.55
		3269.11		666.49
Changes in working capital				
Adjustments for (Increase) / decrease in operating assets :				
Inventories	0.00		385.00	
Trade receivables	139.01		-1273.80	
Short term Loans and advances	-7017.58		22.63	
Other current assets	-55.24		-107.49	
Long term Loans other non current assets				
Adjustments for Increase / (decrease) in operating liabilities :				
Trade payables	-70.67		75.90	
Current liabilities and other long term liabilities	960.52		33.78	
Short term provisions	0.00		0.00	
Long term provisions	0.00	-6043.96	0.00	-863.98
Cash flow from extraordinary items				
Cash generated from operations				
Income tax (paid) refunds		-674.44		35.19
Net cash flow from / used in operating activities (A)		-3449.29		-162.30
B. Cash flow from Investing activity				
Capital expenditure on Fixed assets , including capital advances		0.00	0.00	0.00
Sale of assets / investments		15699.33		19658.78
Increase of investment / Purchase of assets		-11950.23		-35020.00
Net income tax (paid) refunds		0.00		0.00
Net cash flow from / (used in) Investment activity (B)		3749.10		-15361.22
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)		299.81		-15523.52
Cash at the beginning of the year		2328.99		17852.51
Cash and cash equivalents at the end of the year		2628.80		2328.99
Net increase / (decrease) in cash and cash equivalents		299.81	0.00	-15523.52
Reconciliation of Cash and cash equivalents with the Balance Sheet				
Cash and cash equivalents as per Balance sheet (refer note no 6)		2628.80		2328.99
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	36.99		30.56	
(b) Cheques , drafts om hand				
(c) Balances with banks	2591.81		2298.43	
(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)				
		2628.80		2328.99

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

For **HCKK ventures Limited**

Sd/-

Ashok Mehta

(Membership No. 101746)

Place : Mumbai

Date : 23rd May, 2024

UDIN : 24101746BKCPGU6493

Sd/-

Apurv Bhargava

MD / CEO

DIN : 10175879

Place : Mumbai

Sd/-

Antoo Kallan

Director

DIN : 02489070

Place : Mumbai

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2024

Amount in thousands

Current Period

Balance at beginning of the current reporting period	Changes in ESC due to prior period errors	Restated balance at the beginning of current reporting period	Changes in ESC during current year	Balance at end of current reporting period
37100.00	0.00	0.00	0.00	37100.00

Previous Period

Balance at beginning of the previous reporting period	Changes in ESC due to prior period errors	Restated balance at the beginning of previous reporting period	Changes in ESC during previous year	Balance at end of previous reporting period
37100.00	0.00	0.00	0.00	37100.00

Amount in thousands

(1) Current reporting period

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrant	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								
Balance at the beginning of current reporting period			9300.00	617.98	-7934.49								1983.49	
Changes in accounting policy or prior period errors													0.00	
Restated balance at the beginning of the current reporting period													0.00	
Total Comprehensive Income for the current year					2587.93								2587.93	
Dividends													0.00	
Transfer to retained earnings													0.00	
Any other change (to be specified)													0.00	
Balance at the end of the current reporting period	0.00	0.00	9300.00	617.98	-5346.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4571.41	

(2) Previous reporting period

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								
Balance at the beginning of the previous reporting period			9300.00	617.98	-6835.51		-4028.06						-945.59	
Changes in accounting policy or prior period														
Restated balance at the beginning of the previous reporting period														
Total Comprehensive Income for the previous year					-497.62		3426.70						2929.08	
Dividends														
Transfer to retained earnings					-601.36		601.36						0.00	
Any other change (to be specified)														
Balance at the end of the previous reporting period			9300.00	617.98	-7934.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1983.49	

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Amount in thousands

NOTE 1 Disclosure pursuant to Para I (i), (ii), (iii); Para J (i),(ii) of Schedule III to the Companies Act, 2013

Fixed Assets	Gross Block				Accumulated Depreciation				Net Block	
	As at 31-Mar-2023	Additions	(Disposals)	As at 31-Mar-2024	As at 31-Mar-2023	Depreciation charge for the year	On disposals	As at 31-Mar-2024	As at 31-Mar-2024	As at 31-Mar-2023
1 Tangible Assets										
1 Furniture & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Office Equipment	0.00	14.50	0.00	14.50	0.00	0.85	0.00	0.85	13.66	0.00
3 Computer & Data Processing Units	20.00	0.00	0.00	20.00	0.12	6.33	0.00	6.45	13.55	19.88
4 Plant & Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	20.00	14.50	0.00	34.50	0.12	7.17	0.00	7.29	27.21	19.88
Previous Year	397.04	20.00	-397.04	20.00	267.97	20.04	287.89	0.12	19.88	129.08

Footnotes -

- 1 The depreciation is charged as per Straight Line Method on the estimated useful life of assets
- 2 Number of years of the assets are as per Companies Act 2013

NOTE 2 Disclosure pursuant to Accounting Standard AS 22

Deferred tax (liability) / asset		As at 31-Mar-2024	As at 31-Mar-2023
		₹	₹
1	<u>Tax effect of items constituting deferred tax assets</u>	-0.98	1199.88
	If Tax balance of fixed assets is higher than Net block as per books		
	Books		
	Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	0.00	0.00
	Unabsorbed depreciation carried forward		
	Others		
	Tax effect of items constituting deferred tax assets	-0.98	1199.88
2	<u>Tax effect of items constituting deferred tax liability</u>		
	If Net block as per books is higher than Tax balance of fixed assets	0.00	0.00
	Others	-0.42	1200.85
	Tax effect of items constituting deferred tax liability	-0.42	1200.85
	Net deferred tax (liability) / asset	-0.55	-0.98

The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax (or) The Company has recognised deferred tax asset on unabsorbed depreciation and brought forward business losses based on the Management's estimates of future profits considering the non-cancellable customer orders received by the Company. The Company has also recognised deferred tax asset on Other Comprehensive Income due to change in fair value of investment in equity shares

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

NOTE 3 Disclosure pursuant to Para O (i), (ii) and (iii) of Schedule III to the Companies Act, 2013

Inventories (All Valuation at lower of cost and net realisable value)		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
1	Stock-in-trade	0.00	0.00
Grand Total		0.00	0.00

Note 4 Disclosure pursuant to Para N (i) of Schedule III to the Companies Act, 2013

Current Investments			As at	As at
			31-Mar-2024	31-Mar-2023
			₹	₹
1	Other Current Investments (Other than Current Portion on Long-term Investments)			
	1	Investment in Equity instruments	0.00	0.00
		Unquoted Investments		
	2	Investments in Fixed Deposits	31236.40	35000.00
		Total (B)	31236.40	35000.00
		Less : Provision for dimunition in the value of Investments	0.00	0.00
		Total	31236.40	35000.00

NOTE 4A Disclosure pursuant to Para N (ii) of Schedule III to the Companies Act, 2013

Particulars	As at	As at
	31-Mar-2024	31-Mar-2023
	₹	₹
Aggregate amount of Market value of quoted investments	0.00	0.00

NOTE 5 Trade receivables

Trade Receivables		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
Over 6 months			
	Considered Good	316.83	0.00
	Others	0.00	0.00
	Total	316.83	0.00
Less than 6 months			
	Considered Good	840.16	1296.00
	Others		
	Total	840.16	1296.00
Total		1156.99	1296.00

NOTE 6 Disclosure pursuant to Para Q (i), (ii), (iii), (iv) and (v) of Schedule III to the Companies Act, 2013

Cash & cash equivalents and Bank Balances		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
1	Balances with banks		
	(i) In current accounts	2591.81	2298.43
2	Cash on hand	36.99	30.56
Total		2628.80	2328.99

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Note 7 Disclosure pursuant to Para R (i), (ii) and (iii) of Schedule III to the Companies Act, 2013

Short-term loans and advances	As at 31-Mar-2024	As at 31-Mar-2023
	₹	₹
1 Others short-term Loans & Advances (specify nature)		
Unsecured, considered good	-	-
Short Term Loans and Advances	6987.58	
2 Security Deposit	60.00	30.00
Total	7047.58	30.00

NOTE 8 As per Para 6S of of Schedule III to the Companies Act, 2013

Other Current Assets (specify nature)	As at 31-Mar-2024	As at 31-Mar-2023
	₹	₹
Other Current Assets		
Others -		
1 GST Input Credit Available	95.95	437.80
2 Interest accrued on deposits	49.75	102.93
3 MAT Credit receivable	9.52	9.52
4 Tax refund due	732.15	281.88
Total	887.37	832.13

NOTE: 9 Disclosure pursuant to Para 6(A)(a,b & c) of of Schedule III to the Companies Act, 2013

Share Capital	As at 31-Mar-2024	As at 31-Mar-2023
	₹	₹
1 <u>Authorised</u>		
5000000 Equity Shares of Rs 10 each.	500000.00	50000.00
2 <u>Issued</u>		
3710000 Equity Shares of Rs 10 each.	37100.00	37100.00
3 <u>Subscribed & Paid up</u>		
3710000 Equity Shares of Rs 10 each.	37100.00	37100.00
Total	37100.00	37100.00

NOTE 9A Disclosure pursuant to Para 6(A)(d) of Schedule III to the Companies Act, 2013 (Following disclosure should be made for each class of Shares)

Particulars	Equity Shares	
	Number	₹
Shares outstanding at the beginning of the year	3710.00	37100.00
Shares Issued during the year	0.00	0.00
Shares bought back during the year	0.00	0.00
Shares outstanding at the end of the year	3710.00	37100.00

Terms/rights attached to equity shares: The company has only one class of share capital namely Ordinary Shares having par value of Rs.10 per share. Each holder of Ordinary Shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. In the event of liquidation of the company, the holders of Ordinary Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Ordinary Shares held by the shareholders.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

NOTE 9B Disclosure pursuant to Para 6(A)(m) of Schedule III to the Companies Act, 2013 (if more than 5%)

Sr No	Name of Shareholder	As at 31-Mar-2024			As at 31-Mar-2023	
		No. of Shares held	% of total shares	% change during the year	No. of Shares held	% of Holding
1	Amit Maheshwari	1,866,917	50.32%	0.00%	1,866,917	50.32%
2	Kunal Amit Maheshwari	371,148	10.00%	0.00%	371,148	10.00%
	Total	2,238,065	60.33%		2,238,065	60.33%

NOTE 9C Promoter's Shareholding

Sr No	Name of Shareholder	As at 31-Mar-2024			As at 31-Mar-2023	
		No. of Shares held	% of total shares	% change during the year	No. of Shares held	% of Holding
1	Amit Maheshwari	1,866,917	50.32%	0.00%	1,866,917	50.32%
2	Kunal Amit Maheshwari	371,148	10.00%	0.00%	371,148	10.00%
	Total	2,238,065	60.33%		2,238,065	60.33%

NOTE 10 Disclosure pursuant to Para 6(B) of Schedule III to the Companies Act, 2013

Other Equity		As at 31-Mar-2024	As at 31-Mar-2023
		₹	₹
1	Securities Premium Account		
	Opening Balance	9300.00	9300.00
	Add : Securities premium credited on Share issue		
	Closing Balance	9300.00	9300.00
2	Other Reserves (Specify the nature and purpose of each reserve)		
	Opening Balance	617.98	617.98
	(+) Current Year Transfer		
	Closing Balance	617.98	617.98
3	Surplus of Profit & Loss A/c		
	Opening balance	-7934.49	-6835.51
	(+) Net Profit/(Net Loss) For the current year	2587.93	-497.62
	(+) Transfer from OCI	0.00	-601.36
	Closing Balance	-5346.57	-7934.49
4	Other Comprehensive Income		
	Opening Balance	0.00	-4028.06
	(+) Current Year Transfer	0.00	3426.70
	(+) Transfer to Profit & Loss A/c	0.00	601.36
	Closing Balance	0.00	0.00
	Total	4571.41	1983.49

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

NOTE 11 Details of Trade Payables

Particulars					As at	As at	
					31-Mar-2024	31-Mar-2023	
					₹	₹	
1	a) Trade Creditors outstanding for more than one year				0.00	0.00	
	b) Other Trade Creditors				29.16	26.46	
	1	Purva	Purva	Purva	Purva		
		Shareregistry	Shareregistry	Shareregistry	Shareregistry		
		(I) Pvt Ltd	(I) Pvt Ltd	(I) Pvt Ltd	(I) Pvt Ltd		
				29.16	26.46		
2	Creditors for Expenses				270.55	343.92	
	1	Internal Audit Fees payable			45.00	9.00	
	2	Audit Fees Payable			32.50	58.10	
	3	Professional Fees payable			91.95	101.82	
	4	Other expense	Architect Fees-	Architect Fees-	Architect Fees-		
		payable	Homework	Homework	Homework		
				0.00	73.02		
	5	Salary Payable			101.10	27.61	
	6	Telephone expenses Payable			0.00	4.84	
	7	Sitting Fees Payable			0.00	69.53	
		<i>(Of the above ₹.Nil is outstanding for more than 1 year)</i>				0.00	0.00
	Total					299.71	370.38

NOTE 12 Disclosure pursuant to Note no. 6(G) of Schedule III to the Companies Act, 2013

Other Current Liabilities *		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
1	Current maturities of long-term debt		
2	Other payables (specify nature)		
	Short Term Advances		
	1 Softlink Global Pvt. Ltd.	465.13	0.00
	Provisions		
	1 Provision for Tax	527.65	0.00
	Statutory Liabilities payable		
	1 Professional Tax	6.80	4.10
	2 TDS Payable	13.10	48.06
	Total	1012.67	52.16

NOTE 13 Disclosure pursuant to Para 2A of General Instruction for Preparation of Profit & Loss A/c (GIPPL) in Schedule III to the Companies Act, 2013

Sales/ Revenue		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
1	Sale of Goods/ License	0.00	542.80
	Sale of Software Licence	0.00	542.80
2	Sale of services	7343.73	1416.00
	Software Consultancy Service	7343.73	1416.00
3	<u>Less: GST</u>	<u>-1120.23</u>	<u>-298.80</u>
	Total	6223.50	1660.00

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

NOTE 14 Disclosure pursuant to Para 4(d),(f),(g),(h) & (i) of GIPPL in Schedule III to the Companies Act, 2013

Other Income		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
1	Dividend Income	0.00	955.80
2	Net gain/loss on sale of investments / assets	0.00	21.59
3	Other non-operating income (net of expenses directly attributable to such income)		
	(1) Exchange Gains	0.00	0.00
	(2) Liabilities/ Provisions not required written-back	0.00	0.00
	(3) Other Income	0.06	0.00
3	Excess Provision Reversed	0.00	0.00
4	Interest Income	2096.49	284.92
	Total	2096.55	1262.32

NOTE 16 Changes in inventories of finished goods, work-in-progress and stock-in-trade @

Particulars	As at	As at
	31-Mar-2024	31-Mar-2023
	₹	₹
<u>Inventories at the end of the year:</u>		
Finished goods		
Stock-in-trade	0.00	0.00
	0.00	0.00
<u>Inventories at the beginning of the year:</u>		
Finished goods		
Stock-in-trade	0.00	385.00
	0.00	385.00
Equipment transferred to PPE		
Net (increase) / decrease	0.00	385.00

NOTE 17 Direct Overheads- Disclosure pursuant to Note no. 5(vi) of GIPPL in Schedule III to the Companies Act, 2013

Particulars	As at	As at
	31-Mar-2024	31-Mar-2023
	₹	₹
1	Software Development Charges	
	Total	-

NOTE 18 Disclosure pursuant to Note no. 5(i)(a) of GIPPL in Schedule III to the Companies Act, 2013

Employee Benefits Expense		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
1	Salaries and incentives	1139.11	439.11
	(1) Salary & Wages	1139.11	439.11
	(2) Bonus	0.00	0.00
2	Staff welfare expenses	0.00	7.87
	Total	1139.11	446.98

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

NOTE 19 Disclosure pursuant to Para 5(i)(c) of GIPPL in Schedule III to the Companies Act, 2013

Other expenses		As at	As at
		31-Mar-2024	31-Mar-2023
		₹	₹
1	Rates & taxes	372.75	478.12
	(1) Fees to SE & Custodial Fees	370.25	356.62
	Annual Listing	325.00	300.00
	CDSL Fees	16.25	9.00
	CDSL Monitoring exp	10.00	10.00
	CDSL E-voting	10.00	27.20
	NSDL fees	9.00	10.42
	(2) Fees to RoC	0.00	119.00
	(3) Professional Tax	2.50	2.50
2	Legal & Professional Fees	1014.98	330.58
	(1) Fees paid to Residents		
	Internal Audit Fees	40.00	77.50
	Professional Fees	855.00	155.00
	RTA Fees	119.98	98.08
3	Telephone & Internet Charges	1.48	12.30
	(1) Land-line Charges	1.48	12.30
4	Travelling & Conveyance Expense	9.74	100.02
	(1) Conveyance	9.74	100.02
5	Business Promotion	1144.95	113.91
	(1) Advertisement	446.00	113.91
	(2) Publicity & Sales Promotional	698.95	0.00
6	Rent	282.53	115.00
7	Other Expenses	1049.60	116.06
	(1) Printing and Stationery	4.36	2.82
	(2) Office Exps	34.01	4.50
	(3) AGM Expenses	12.50	0.00
	(4) Miscellaneous Exps	58.23	15.20
	(5) Service Charges	0.00	0.04
	(6) Demat Account Charges	0.00	1.25
	(7) Brokerage for rent	20.00	15.00
	(8) Director Sitting Fees	905.50	77.25
	(9) Licence Fees	15.00	0.00
8	Payment to Auditors	80.00	80.00
9	Rebates, Claim, Discounts, Write-off & Bad-debts	-44.19	0.00
	(1) Other Write-offs	-44.19	0.00
Total		3911.83	1346.00

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

NOTE 20 Earnings per share

Particulars	As at	As at
	31-Mar-2024	31-Mar-2023
	₹	₹
1 Basic		
Net profit / (loss) for the year from continuing operations	2,587,925	(497,620)
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	2,587,925	(497,620)
Weighted average number of equity shares	3,710,000	3,710,000
Par value per share	Rs. 10	Rs. 10
Earnings per share from continuing operations - Basic	0.70	(0.13)

22.0 Corporate information

HCKK VENTURES LTD is a Company engaged in the activity of Realty developers, software consultancy services along with manufacturing, marketing, distributing and supporting a patented sports & healthcare solution using wearable sensors and artificial intelligence to optimize performance, prevent injuries and expedite rehabilitation.

The Company is listed in Bombay Stock Exchange.

22.01 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair value and the provisions of the Companies Act, 2013. The Ind AS are prescribed under Section 133 of the Act of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016

The Financial Statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

22.02 Use of estimates

'The preparation of the financial statements in conformity with Indian AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

22.03 Functional & presentation Currency

Company's Financial Statements are presented in Indian Rupees (Rs.), which is also its functional currency

22.04 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024**22.05 Cash flow statement**

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

23.00 Summary of Significant Accounting Policies**23.01 Depreciation and amortisation**

Property, plant and equipment are depreciated / amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation / amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation / amortisation for future periods is revised if there are significant changes from previous estimates.

23.02 Revenue recognitionSale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

Income from services

Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

23.03 Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

23.04 Tangible fixed assets

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. In case of land, the Company has availed fair value as deemed cost on the date of transition to Ind AS. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Depreciation is calculated on a straight line basis over the estimated useful lives of the assets

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

23.05 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

23.06 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Defined benefit plans

For defined benefit plans in the form of gratuity fund and post-employment medical benefits, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under :

- (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and
- (b) in case of non-accumulating compensated absences, when the absences occur.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

23.07 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

23.08 Leases

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

23.09 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

23.10 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

23.11 Impairment of assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

23.12 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

23.13 Segment Reporting

The company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the company as a whole. During the reporting period the company operates only in single type of product and in a single geographical area and therefore there is no need for segment reporting

23.14 Goods & Service Tax input credit

GST input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilising the credits.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Note 24 Disclosure pursuant to Para 6T of Schedule III to the Companies Act, 2013

Contingent liabilities and commitments (to the extent not provided for)		Year ended 31-Mar-2024	Year ended 31-Mar-2023
		Amount in 000's	Amount in 000's
1	Contingent Liabilities		
	(1) Claims against the company not acknowledged as debt	0.00	0.00
	(2) Guarantees	0.00	0.00
	(3) Other money for which the company is contingently liable - GST ITC excess claimed and output tax short paid in GSTR 3B	0.00	25.56
		0.00	25.56
2	Commitments		
	(1) Estimated amount of contracts remaining to be executed on capital account and not provided for	0.00	0.00
	(2) Uncalled liability on shares and other investments partly paid	0.00	0.00
	(3) Other commitments (specify nature)	0.00	0.00
		0.00	0.00
	TOTAL	0.00	25.56

Note 25 Disclosures under Indian Accounting Standards 24

Related party transactions		
	Description of relationship	Names of related parties
1	Key Management Personnel (KMP)	(1) Amit Maheshwari (2) Suresh Salian (3) Bijal Durgavale (4) Antoo Kallan (5) Rajendraprasad Tiwari (6) Prashant Agarwal (7) Apurv Bhargava
	Relatives of KMP	-
	Company in which KMP / Relatives of KMP can exercise significant influence	-
<i>Note: Related parties have been identified by the Management.</i>		
Details of related party transactions during the year ended 31-Mar-2024 and balances outstanding as at 31-Mar-2024 Amount in thousands		

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

		Year ended 31-Mar-2024	Year ended 31-Mar-2023
1	Receiving of services / Director Sitting Fees A. <i>KMP</i>		
	a) Antoo Kallan	216.00	27.00
	b) Suresh Salian	162.00	20.25
	c) Bijal Durgavale	120.00	15.00
	d) Rajendraprasad Tiwari	120.00	15.00
	d) Amit Maheshwari	287.50	0.00
2	<u>Remuneration to Director</u>		
	a) Apurv Bhargava	700.00	0.00
	b)	0.00	0.00
3	Trade Payables - Salary payable A. <i>KMP</i>		
	a) Apurv Bhargava	65.30	0.00

Note 26 Disclosures under Indian Accounting Standards 116

Details of leasing arrangements		Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	<u>As Lessor</u>		
(1)	The Company has entered into operating lease arrangements for certain surplus facilities. The lease is non-cancellable for a period of ___ years from ___ and may be renewed for a further period of ___ years based on mutual agreement of the parties. Future minimum lease payments not later than one year later than one year and not later than five years later than five years Contingent rents recognised as income during the year (state basis) Depreciation recognised on the leased assets Impairment losses recognised on the leased assets Impairment losses reversed on the leased assets	NIL	NIL
(2)	The Company has entered into finance lease arrangements for certain equipments and vehicles. Future minimum lease payments and reconciliation of gross investment in the lease and present value of minimum lease payments Future minimum lease payments not later than one year later than one year and not later than five years later than five years Less: Unearned finance income Present value of minimum lease payments receivable	NIL	NIL

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Details of leasing arrangements		Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
	not later than one year later than one year and not later than five years later than five years Unguaranteed residual values accruing to the Company as the lessor Accumulated provision for doubtful minimum lease payments Contingent rents recognised as income during the year (state basis)		
2	<u>As Lessee</u>		
(1)	The Company has entered into finance lease arrangements for certain equipments and vehicles, which provide the Company an option to purchase the assets at the end of the lease period. Reconciliation of minimum lease payments Future minimum lease payments not later than one year later than one year and not later than five years later than five years Less: Unmatured finance charges Present value of minimum lease payments payable not later than one year later than one year and not later than five years later than five years Contingent rents recognised as expense during the year (state basis) Future minimum sublease payments expected to be received under non-cancellable subleases	NIL	NIL
(2)	The Company has entered into operating lease arrangements for certain facilities and office premises. The leases are non-cancellable and are for a period of ___ to ___ years and may be renewed for a further period of ___ years based on mutual agreement of the parties. The lease agreements provide for an increase in the lease payments by __ to ___% every ___ years. Future minimum lease payments not later than one year later than one year and not later than five years later than five years Lease payments recognised in the Statement of Profit and Loss Contingent rents recognised as expense during the year (state basis) Future minimum sublease payments expected to be received under non-cancellable subleases Sublease payments received / receivable recognised in the Statement of Profit and Loss		
		-	-

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Note 27 Disclosures under Accounting Standards 26

Details of research and development expenditure recognised as an expense		Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	Materials	NIL	NIL
2	Employee benefits expense		
3	Professional fees		
4	Consumables		
5	Interest		
6	Travelling expenses		
7	Rent		
8	Depreciation		
9	Others		
		-	-

Note 28 Disclosure regarding Audit fees pursuant to Note no. 5(i)(j) of GIPL in Schedule III to the Companies Act, 2013

Sr. No	Audit fees	Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	Payments to the auditor as -		
(1)	for Statutory Audit	50.00	50.00
(2)	for other services	30.00	30.00
(3)	for reimbursement of expenses	0.00	0.00
	<i>*GST credit has been or will be availed</i>		
		80.00	80.00

Note 29 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Sr. No	Particulars	Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	Principal amount remaining unpaid to any supplier as at the end of the accounting year	NIL	NIL
2	Interest due thereon remaining unpaid to any supplier as at the end of the accounting year		
3	The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day		
4	The amount of interest due and payable for the year		
5	The amount of interest accrued and remaining unpaid at the end of the accounting year		
6	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid		
		-	-

The above information has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the Auditors

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Note 30 Disclosure regarding Value of imports calculated on CIF basis pursuant to Note no. 5(viii)(a) of GIPL in Schedule III to the Companies Act, 2013

Sr. No	Particulars	Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	Raw materials	NIL	NIL
2	Components		
3	Spare parts		
4	Total Components and spare parts		
5	Capital goods		

@ The following guidance, summarised based on the ICAI Guidance Note on Revised Schedule VI, may be considered in presenting the disclosures under this clause:

- The total value of imported components and spare parts may be presented in the aggregate or sub-classified and presented. Where records of raw materials and components are maintained together, the information relating to components may be presented together with raw materials.
- The clause requires only disclosure of imported spare parts and not stores. If it is not practical for the Company to segregate imported stores and spare parts, the total value of import of stores and spare parts may be shown clearly describing that the value disclosed relates to imported stores and spare parts.
- The disclosure relates to imports of goods and not consumption. The disclosure should be made on accrual basis. Accordingly, the disclosure should include goods in transit. The disclosure should also be made irrespective of whether the imports have resulted in an expenditure in foreign currency. The disclosure should be made in Indian Rupees.
- Disclosure is with regard to 'direct' imports by the Company.

Note 31 Disclosure regarding Expenditure in foreign currency pursuant to Note no. 5(viii)(b) of GIPL in Schedule III to the Companies Act, 2013

Sr. No	Particulars	Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	Royalty	NIL	NIL
2	Know-how		
3	Professional and consultation fees		
4	Interest		
5	Other matters		

The following guidance, summarised based on the ICAI Guidance Note on Revised Schedule VI, may be considered in presenting the disclosures under this clause:

- The disclosure should be made on accrual basis on the gross amount of expenditure (i.e. the expenditure before withholding taxes, where applicable).
- Disclosure should be made only in respect of those items where the Company itself incurs the foreign currency expenditure. Where an expenditure involves foreign currency but the original payment by the Company itself is in Rupees, no disclosure is necessary.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2024

Note 32 Disclosure regarding Earnings in foreign currency pursuant to Note no. 5(viii)(e) of GIPL in Schedule III to the Companies Act, 2013 :

Sr. No	Particulars	Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	Export of goods calculated on FOB basis	NIL	NIL
2	Royalty, know-how, professional and consultation fees		
3	Interest and dividend		
4	Other income, indicating the nature thereof. : Export of Servicers		

The following guidance, summarised based on the ICAI Guidance Note on Revised Schedule VI, may be considered in presenting the disclosures under this clause:

- (a) The disclosure should be made on accrual basis.
- (b) The disclosure may be made gross of tax with a mention of the net of tax earnings and withholding taxes.

Note 33 Disclosure regarding amounts remitted in foreign currency during the year on account of dividend pursuant to Note no. 5(viii)(d) of GIPL in Schedule III to the Companies Act, 2013

Sr. No	Particulars	Year ended 31-Mar-2024	Year ended 31-Mar-2023
		₹	₹
1	Amount of dividend remitted in foreign currency	NIL	NIL
2	Total number of non-resident shareholders (to whom the dividends were remitted in foreign currency)		
3	Total number of shares held by them on which dividend was due		
4	Year to which the dividend relates		

Where dividend has been paid to non-resident shareholders in Indian Rupees or where the dividend has been deposited into their Rupee account in a bank in India, details of the same may be provided as an additional information, if required.

Note 34 General

- 1 Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification / disclosure.

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

For **HCKK ventures Limited**

Sd/-

Ashok Mehta

(Membership No. 101746)

Place : Mumbai

Date : 23rd May, 2024

UDIN : 24101746BKCPGU6493

Sd/-

Apurv Bhargava

MD / CEO

DIN : 10175879

Place : Mumbai

Sd/-

Antoo Kallan

Director

DIN : 02489070

Place : Mumbai

BOARD'S REPORT

The Directors are pleased to present 41st Annual report and the Audited Financial Statement for the year ended 31st March, 2024 together with the Auditor's Report thereon.

1) FINANCIAL SUMMARY:

Particulars	INR in Thousand (Except EPS)	
	2023-24	2022-23
Total Income	8320.05	2922.32
Total Expenditure	5058.11	2254.27
Depreciation and Amortization	7.17	20.04
Profit before tax and exceptional items	3261.94	668.04
Exceptional income	--	--
Profit after exceptional items before tax	3261.94	668.04
Taxes(benefit)	674.01	1165.66
Profit after tax	2587.93	-497.62
Other Comprehensive Income / (Loss)	--	--
Net Profit	2587.93	-497.62
Earnings per share (Basic)	0.70	-0.13

2) DIVIDEND:

During the year under review, the Board of Directors has not recommended dividend on the Equity Shares of the Company.

3) TRANSFER TO RESERVES:

The Board of Directors has decided to transfer the entire amount of profit for FY 2023-24 appearing in the Statement of profit and loss to Reserves and Surplus A/c.

4) CHANGES IN THE NATURE OF BUSINESS:

There is no change in the nature of business of the Company.

5) COMPANY'S PERFORMANCE:

The revenue for Current Year was ₹ 8320.05 Thousands, higher by 184.71% percent over the previous year's revenue of ₹ 2922.32 Thousands. The profit/ Loss after tax (PAT) attributable to shareholders and non-controlling interests for Current Year is ₹2587.93 Thousand and for Previous Year's net loss after tax was ₹497.62 Thousand.

6) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS / OUTGO:

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A) CONSERVATION OF ENERGY:

Since the operations of the Company are restricted to IT Services, the provisions of Section 134(3) (m) of the Companies Act, 2013 relating to conservation of energy and technology absorption

do not apply to our Company. Still the Company has taken all the necessary steps to conserve the energy at all levels in the premises of the Company. The wastage of resources is avoided at all possible levels in the Company. No capital investments are done on energy conservation equipment during the reporting period.

B) TECHNOLOGY ABSORPTION:

No technologies are imported by the Company during the period under review so details of absorption, capital expenditure on Research and development are not applicable to the Company.

C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

Foreign currency transactions are recorded at the exchange rates prevailing on the date of such transactions.

Monetary assets and liabilities as at the Balance Sheet date are translated at the rates of exchange prevailing at the date of the Balance Sheet. Gain and losses arising on account of differences in foreign exchange rates on settlement/ translation of monetary assets and liabilities are recognized in the Profit and Loss Account.

7) EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on 31st March, 2024 is available on the Company's website at www.hckkventures.com.

8) MANAGEMENT DISCUSSION AND ANALYSIS:

In terms of the provisions of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), the Management's discussion and analysis is set out as **Annexure I** forming part of this Annual Report.

9) SUBSIDIARY COMPANY:

The Company does not have any Subsidiary, Joint Venture or Associate Company.

10) RELATED PARTY TRANSACTIONS:

During the year there were no Contracts, Arrangements entered into by the Company with related parties which requires approval by the Audit Committee pursuant to sub section (IV) (4) of Section 177 of Companies Act, 2013 and by the Board of Directors pursuant to Section 188(1) of Companies Act, 2013 hence the Form AOC-2 is not applicable to the Company.

11) REMUNERATION POLICY:

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and fixing their remuneration.

Remuneration policy of the Company is designed to create a high-performance culture. It enables the Company to attract, retain and motivate employees to achieve results. The business model promotes customer centricity and requires employee mobility to address project needs.

12) DEPOSITS:

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet

within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014. There were no unpaid or unclaimed deposits as on 31st March, 2024.

13) **CORPORATE SOCIAL RESPONSIBILITY:**

The company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135 of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

14) **DIRECTORS:**

a. **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

As on 31st March, 2024, the Company has Four Directors with an optimum combination of Executive and Non-Executive Directors including One women director. The Board comprises of Three Non-Executive Directors, out of which all three are Independent Directors.

The Shareholders at the Extra- Ordinary General Meeting held on 11th April, 2023 approved the following:

- i. Appointment of Mr. Antoo Kallan as a Non-Executive Independent Director with effect from 13th January, 2023;
- ii. Appointment of Mr. Suresh Salian as a Non-Executive Independent Director with effect from 13th January, 2023;
- iii. Appointment of Mrs. Bijal Durgavale as a Non-Executive Independent Director with effect from 13th January, 2023.

The Shareholders at the Annual General Meeting held on 27th September, 2023 approved the following:

- i. Appointment of Mr. Apurv Bhargava as a Managing Director with effect from 30th May, 2023;
- ii. Appointment of Mr. Apurv Bhargava as a Chief Executive Officer with effect from 25th August, 2023.

Further Mr. Amit Ramesh Maheshwari resigned from the post of Director with the effect from 16th November, 2023.

In the opinion of the Board, the Directors appointed during the year possess requisite integrity, expertise, experience and proficiency.

b. **DECLARATION BY INDEPENDENT DIRECTORS**

All the Independent Directors have given their declaration to the Company stating their independence pursuant to Section 149(6) and Regulation 16(1) (b) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015. They have further declared that they are not debarred or disqualified from being appointed or continuing as directors of companies by the SEBI /Ministry of Corporate Affairs or any such statutory authority. In the opinion of Board, all the Independent Directors are persons of integrity and possess relevant expertise and experience including the proficiency.

c. BOARD EVALUATION

The Board has carried out an annual performance evaluation of its own performance, the Directors individually and of its Committees pursuant to the provisions of the Act and the SEBI Listing Regulations.

The Board evaluation was conducted through a structured questionnaire designed, based on the criteria for evaluation laid down by the Nomination, Remuneration and Compensation Committee.

A meeting of Independent Directors was held to review the performance of the Chairman, Non-Independent Director(s) of the Company and the performance of the Board as a whole as mandated by Schedule IV of the Act and relevant provision of SEBI Listing Regulations. The Independent Directors also discussed the quality, quantity and timeliness of flow of information between the Company management and the Board, which is necessary for the Board to effectively and reasonably perform their duties.

The action areas identified out of evaluation process have been discussed and are being implemented.

15) FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:

In compliance with the requirements of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Company has put in place a Familiarization Program for the Independent Directors to familiarize them with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model etc.

All new independent directors inducted into the Board attend an orientation program. The details of the training and familiarization program are provided in the Corporate governance report. Further, at the time of the appointment of an independent director, the Company issues a formal letter of appointment outlining his / her role, function, duties and responsibilities.

16) MEETINGS OF THE BOARD:

The Board of Directors met Nine (9) times on 30th May, 2023, 07th July, 2023, 25th August, 2023, 18th September, 2023, 03rd October, 2023, 25th October, 2023, 31st October, 2023, 18th November, 2023 and 07th February, 2024 during the Financial Year 2023-24. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and Regulation 17 of the Listing Regulations.

17) DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134 (3) (C) of the Companies Act, 2013 your Directors state that:

- (a) In the preparation of Annual Accounts for the year ended on 31st March, 2024, the applicable accounting standards have been followed and there are not material departures from the same.
- (b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year on 31st March, 2024 and the profit and loss of the Company for that period.

- (c) The Directors have taken proper and sufficient care for the maintenance of the adequate accounting records in accordance with the provisions of the Companies Act, 2014 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities,
- (d) The Directors have prepared Accounts on going concern basis.
- (e) The Directors have laid down internal financial controls to be followed by the Company and that such financial controls are adequate and are operating effectively.
- (f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

18) NOMINATION AND REMUNERATION COMMITTEE:

The Board had constituted Nomination and Remuneration Committee pursuant to the provisions of sub section (1) of Section 178 of Companies Act, 2013. Pursuant to subsection (3) of Section 178 of Companies Act, 2013 the Nomination and Remuneration Committee has formulated the criteria for determining qualifications, positive attributes and independence of a Director and recommended to the Board the policy, relating to the remuneration of directors, key managerial personnel and other employees.

19) PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

There were no loans, guarantee or investments made by the Company under section 186 of the Companies Act, 2013 during the year under review and hence the said provisions are not applicable.

20) MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

During the year under review, the Company submitted a Scheme of Amalgamation to BSE Limited. This scheme involves Softlink Global Private Limited ("First Transferor Company") and Ivolve Holdings Private Limited ("Second Transferor Company") with HCKK Ventures Limited ("Transferee Company"), along with their respective shareholders and creditors, in accordance with Section 230 to 232 and other applicable provisions of the Companies Act, 2013. This application is currently pending for in-principle approval from BSE Limited. Other than this matter, there have been no significant changes or commitments affecting the financial position of the Company from the end of the financial year to the date of this report.

21) AUDITORS:

A. STATUTORY AUDITOR:

M/S D. R. Mehta & Associates, Chartered Accountants, (having FRN 106207W) were appointed as a Statutory Auditor of the Company to hold office until the Conclusion of the of Annual General Meeting to be held in the Financial Year 2026.

The report given by the auditors on the financial statements of the company is part of Annual Report.

There was no qualifications, reservations or adverse remarks made by the Statutory Auditors of the Company there report is self-explanatory and does not call for further information by the Board.

B. SECRETARIAL AUDITOR:

Pursuant to provisions of Section 204 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and the SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 as amended, the Company has appointed **M/S. HD AND ASSOCIATES**, Practicing Company Secretary, Mumbai, to undertake the Secretarial Audit of the Company for the financial year ended 31st March, 2025. The Secretarial Audit Report is annexed herewith as **Annexure II**. The Secretarial Audit Report for the year ended on 31st March, 2025 does not contain any qualifications, reservations or adverse remarks.

22) REPORTING OF FRAUD BY AUDITORS:

There have been no instances of fraud reported by the Auditors u/s 143 (12) of the Companies Act, 2013 and rules framed thereunder either to the Company.

23) LISTING WITH STOCK EXCHANGES:

Your Company is listed with the BSE Limited.

24) INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements.

The internal auditor of the Company checks and verifies the internal control and monitors them in accordance with policy adopted by the Company. Even through this non-production period the Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business.

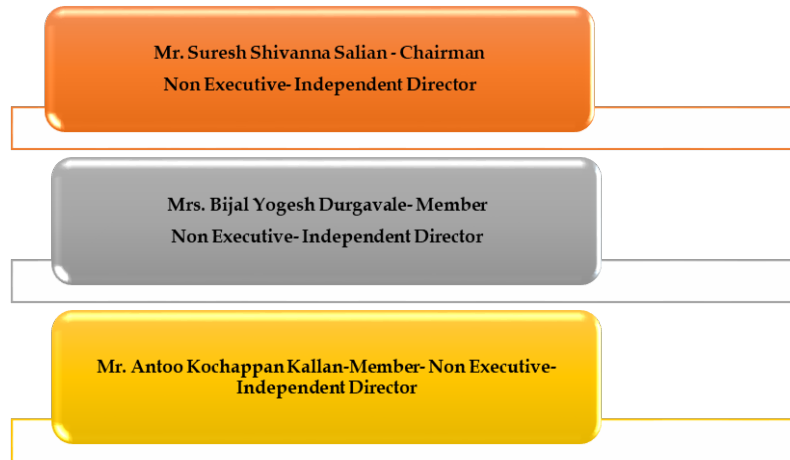
25) MEETINGS OF COMMITTEES OF THE BOARD:

The Board has constituted necessary Committees pursuant to the provisions of Companies Act, 2013, rules framed thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with Stock Exchanges. The Committees of the Board held by company are Audit Committee, Stakeholders' Relationship Committee, Nomination and Remuneration Committee. The details about Committee Meetings are given below:

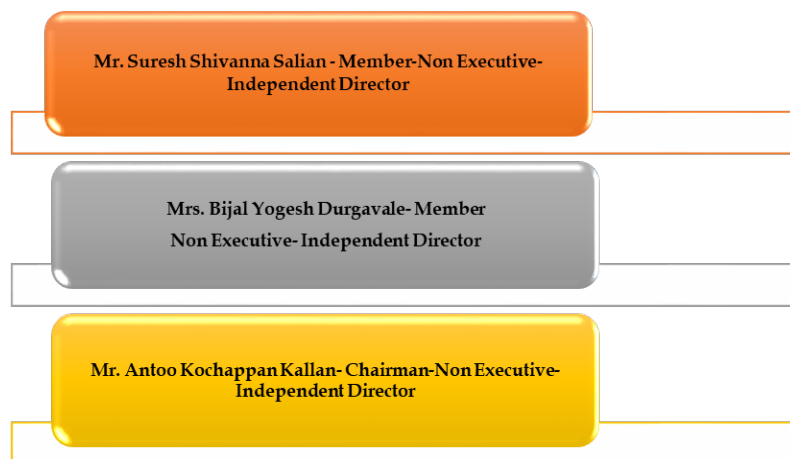
Sr. No.	Particulars	No. of Meetings held
1.	Audit Committee	05
2.	Stakeholder's Relationship Committee	01
3.	Nomination & Remuneration Committee	02

26) COMPOSITION OF COMMITTEE OF BOARD OF DIRECTORS:

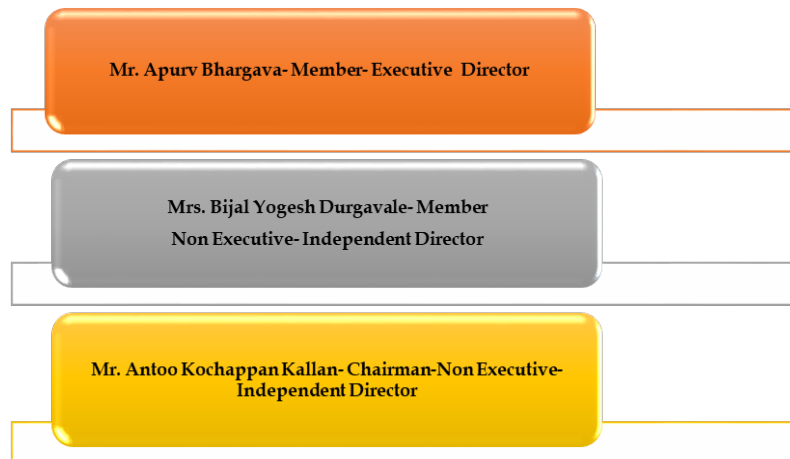
AUDIT COMMITTEE



NOMINATION & REMUNERATION COMMITTEE



STAKEHOLDERS RELATIONSHIP COMMITTEE



27) PARTICULARS OF EMPLOYEES:

The disclosures required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are attached as **Annexure – III** and form an integral part of this report.

Further, a statement showing the names and other particulars of employees drawing remuneration in excess of the limits as set out in the Rule 5(2) and 5(3) of the aforesaid rules, is maintained and forms part of this report. However, in terms of first proviso to Section 136(1) of the Act, the Annual Report and Accounts are being sent to the members and others entitled thereto, excluding the aforesaid information. The aforesaid information is available for inspection by the members. Any member interested in obtaining a copy thereof, may write to the Company Secretary at info@hckkventures.com

28) WHISTLE BLOWER:

The Company has a Whistle Blower Policy and has established the necessary vigil mechanism for directors and employees in conformation with Section 177(9) of the Act and Regulation 22 of SEBI Listing Regulations, to report concerns about unethical behaviour. This Policy is available on the Company's website www.hckkventures.com.

29) CORPORATE GOVERNANCE:

During the year under review, the provisions of Corporate Governance under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company.

30) SHARE CAPITAL:

During the year under review the Company has increased Authorised Share capital of the Company from INR. 5,00,00,000/- (Indian Rupees Five Crores Only) divided into 50,00,000 (Fifty Lakhs) Equity Shares of INR. 10/- (Indian Rupees Ten Only) each to INR. 50,00,00,000/- (Indian Rupees Fifty Crores Only) divided into 5,00,00,000 (Five Crore) Equity Shares of INR. 10/- (Indian Rupees Ten) each.

The present Authorised Share Capital of the company is INR. 50,00,00,000 (Rupees Fifty Crores Only) divided into 500,00,000 (Five Crores) Equity Shares of INR. 10/- (Indian Rupees Ten Only).

The Issued, Subscribed and Paid-up capital of the Company is INR. 3,71,00,000/- (Indian Rupees Three Crores Seventy-One Lakhs Only) divided into 37,10,000 (Thirty-Seven Lakhs Ten Thousand) Equity Shares of INR. 10/- (Indian Rupees Ten) each.

31) BUSINESS RESPONSIBILITY REPORT:

Pursuant to Regulation 34 of the Listing Regulations, 2015, Business Responsibility Report is not applicable to our Company.

32) COMPLIANCE WITH SECRETARIAL STANDARDS:

During the year the Company has been in compliance with the applicable Secretarial Standards.

33) DISCLOSURE UNDER SEXUAL HARASSMENT ACT:

As required by the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, the Company has formulated and implemented a policy on prevention of sexual harassment at work place with a mechanism of lodging complaints, Redressal for the benefits of its employees. Your Company is committed to create and provide an environment free from discrimination and harassment including Sexual Harassment for all its employees.

The following is a summary of sexual harassment complaints received and conclusively handled during the year 2023-24:

Particulars	No of Complaints
Number of complaints received	NIL
Number of complaints disposed off	NIL
Number of complaints pending as on end of the financial year	NIL

34) RISK MANAGEMENT POLICY:

The Board has been vested with specific responsibilities in assessing of risk management policy, process and system. The Board has evaluated the risks which may arise from the external factors such as economic conditions, regulatory framework, competition etc. The Executive management has embedded risk management and critical support functions and the necessary steps are taken to reduce the impact of risks. The Independent Directors expressed their satisfaction that the systems of risk management are defensible.

35) ACKNOWLEDGEMENT:

Your Company wishes to sincerely thank all the customers, commercial banks, financial institution, Creditors etc. for their continuing support and co-operation.

For And on Behalf of the Board of Directors
HCKK Ventures Limited

Sd/-
Mr. Apurv Bhargava
Managing Director

Sd/-
Mr. Antoo Kallan
Director

Place: Mumbai
Date: 31st July, 2024

ANNEXURE I TO DIRECTORS' REPORT

MANAGEMENT DISCUSSION & ANALYSIS

INDUSTRY STRUCTURE AND DEVELOPMENT:

HCKK operates at the forefront of the technology sector, offering specialized consultancy services to businesses in the Logistics, Telecommunication, and Education industries. Through strategic partnerships with esteemed companies, HCKK equips its clients with cutting-edge software solutions, tailored to streamline regulatory compliance in areas such as e-Invoicing, E-Way Bill, Goods and Services Tax (GST), and Digital Certificates.

Furthermore, HCKK is distinguished for its comprehensive approach to turnkey projects, wherein it oversees the implementation of holistic Enterprise Resource Planning (ERP) systems for integrating Logistics, Freight forwarding, Warehousing, Transportation for its clientele. This involves a detailed process that spans from system analysis to implementation, coupled with sustained support to ensure the successful realization of objectives.

In its pursuit to foster innovation and bolster capabilities, HCKK is on the cusp of inaugurating its own state-of-the-art development center in Mumbai. This facility will serve as a beacon for technological advancement and client-centric solutions.

DISCUSSION ON FINANCIAL PERFORMANCE:

INR in Thousand (Except EPS)

Particulars	2023-24	2022-23
Total Income	8320.05	2922.32
Total Expenditure	5058.11	2254.27
Depreciation and Amortization	7.17	20.04
Profit before tax and exceptional items	3261.94	668.04
Exceptional income	--	--
Profit after exceptional items before tax	3261.94	668.04
Taxes(benefit)	674.01	1165.66
Profit after tax	2587.93	-497.62
Other Comprehensive Income / (Loss)	--	--
Net Profit	2587.93	-497.62
Earnings per share (Basic)	0.70	-0.13

During the financial year under review the revenue from operations has increased from ₹ 1660.00 Thousand to ₹ 6223.50 Thousand.

During the year, the main revenue was from Sale of Services.

The revenue for Current Year was ₹ 8320.05 Thousands, higher by 184.71% percent over the previous year's revenue of ₹ 2922.32 Thousands. The profit/ Loss after tax (PAT) attributable to shareholders and non-controlling interests for Current Year is ₹2587.93 Thousand and for Previous Year's net loss after tax was ₹497.62 Thousand.

SEGMENT WISE OR PRODUCT WISE PERFORMANCE:

Sales of Services		
(Rs. In Lakhs)		
FY 2023-2024	FY 2022-2023	% Increase
62.24	16.66	274%

OUTLOOK

The outlook for IT logistics companies is highly promising, driven by advancements in technology, increased e-commerce demand, and the need for enhanced efficiency and security. Companies that innovate and adapt to these trends will likely thrive in a competitive market.

OUR SCOT ANALYSIS**Strengths:**

- Advanced Technological Integration
- Global Reach and Scalability
- Innovative Sustainability Initiatives
- Adaptability to Market Trends
- Skilled Workforce and Leadership

Challenges:

- Regulatory Compliance and Global Standards
- Talent Acquisition and Retention
- Supply Chain Disruptions and Risk Management

Opportunities:

- E-commerce Growth
- Technological Advancements
- Green Logistics Initiatives
- Expansion into New Markets
- Data-driven Decision Making

Threats:

- Supply Chain Disruptions and Risk Management

RISK AND CONCERNS:

Risk is a potential event or non-event, the occurrence or non-occurrence of which can adversely affect the objectives of the Company. Impact of risks could either be monetary that is impact on business profits due to increase in costs, decreasing revenue amongst others or non-monetary which is delay in securing regulatory approvals, reputational damage etc. The Company is susceptible to risks arising out of our business strategy, succession planning and decision on innovation or product portfolio. If there is any significant unfavourable shift in industry trend or pattern of demand, our returns on investments might get affected. We have risks associated with clients' and prospective clients' dispositions.

We operate in regulated, semi regulated countries with their own specific complex operating environments. In addition, this business landscape is dynamic and constantly evolving. This brings to the fore a multitude of risks which are closely monitored, mapped, and mitigated. By effectively identifying, assessing, and

mitigating risks we strive to enhance our resilience, drive sustainable growth, and maximise value creation. At HCKK, Risk Management is a key strategic focus for the Members of Board. All key functions of the Company are independently responsible to monitor risks associated with in their respective areas of operations such as production, supply chain, marketing, finance, accounting, treasury, legal, human resource and others areas like health, safety and environment.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

An Audit Committee of the Board of Directors of the Company has been constituted as per provisions of Section 177 of the Companies Act, 2013 and corporate governance requirements specified by Listing Agreements with the Stock Exchanges. The Internal Audit Function is looked after internally by the finance and accounts department, and reviewed by the Audit Committee and the management at the regular intervals.

The Internal Auditors Reports dealing with Internal Control Systems are considered by the Audit Committee and appropriate actions are taken, whichever necessary.

DEVELOPMENT ON HUMAN RESOURCE:

At HCKK Ventures Ltd our human resource is critical to our success and carrying forward our Mission.

With their sustained, determined and able work efforts we were able to cruise smoothly through the hard time of the economic volatility and rapidly changing market conditions.

The requirement of the markets given the economic scenario has made this even more challenging.

Attracting newer talent with the drive, training and upgrading existing skill sets and getting all to move in a unified direction will definitely be task in the Company.

By creating conducive environment for career growth, Company is trying to achieve the maximum utilization of employee's skills in the most possible way.

There is need and the company is focused on retaining and bringing in talent keeping in mind the ambitious plans despite the market and industry scenario.

The Company also believes in recognizing and rewarding employees to boost their morale and enable to achieve their maximum potential. The need to have a change in the management style of the Company is one of the key focus areas this year.

INDUSTRIAL RELATIONS:

Industrial Relations throughout the year continued to remain very cordial and satisfactory.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT INCLUDING NUMBER OF PEOPLE EMPLOYED:

Your company believes in a work environment that is congenial to on job learning and encourages team work. It has, therefore, continued to focus on developing the competence of its staff and employees.

Cordial and harmonious relation with employees continued to prevail throughout the year under review.

FORWARD – LOOKING STATEMENTS:

This Report contains forward –Looking Statements. Any, statement that address expectations or projections about the future, including but not limited to statements about the Company's strategy and growth,

product development, market position, expenditures and financial results, are forward looking statements. Forward looking statements are based on certain assumptions and expectations of future growth.

ANALYSIS OF FINANCIAL CONDITIONS AND RESULTS OF OPERATIONS:

The Financial Statements have been prepared in accordance with the requirements of the Act, Indian Generally Accepted Principles (Indian GAAP) and the Accounting Standards as prescribed by the Institute of Chartered Accountants of India.

The Management believes that it has been objective and prudent in making estimates and judgments relating to the Financial Statements and confirms that these Financial Statements are a true and fair representation of the Company's Operations for the period under review.

CAUTIONARY STATEMENT:

Statements in this Management Discussion and Analysis describing the company's objectives, projections, estimates and expectations may be "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may differ materially from those either expressed or implied. Important factors that could make difference to the Company's operations include change in government regulations, tax regimes, and economic developments within and outside India.

FINANCIAL RATIOS:

Ratio	Basis of Ratio	Ratio Current Year	Ratio Previous Year	Variance %	Reason for major variance
Current Ratio	Current Asset/ Current Liabilities	32.73	93.45	-64.97%	Increase in other current liabilities as compared to last year.
Debt Equity Ratio	Total Debt/ Shareholder's Equity	-	-	-	As there is no debt in the company.
Debt Service Coverage Ratio	Earnings available for debt service / Debt Service	-	-	-	As there is no debt in the company.
Return on Equity Ratio	Net Profit after Tax/ Average Shareholder's Equity	6.21%	-1.27%	587.76%	There is increase in overall operations of the company and hence there is increase in profits.
Inventory turnover Ratio	Cost of Goods Sold/ Average Inventories	-	14.61%	-100%	The change in the ratio is due to the company having no inventory.

Ratio	Basis of Ratio	Ratio Current Year	Ratio Previous Year	Variance %	Reason for major variance
Net Profit Ratio	Net Profit/ Net Sales	41.58%	-29.98%	238.72%	There is increase in overall operations of the company and hence there is decrease in loss and increase in sales.
Debtor Turnover	Net Credit Sales/ Accounts Receivable	5.38	1.28	320.31%	There is increase in overall operations of the company and hence there is increase in sales.
Interest coverage Ratio	Earnings Before Interest Ratio/Interest Expenses	-	-	-	As there is no debt and hence no interest.

For And on Behalf of the Board of Directors
HCKK Ventures Limited

Sd/-
Mr. Apurv Bhargava
Managing Director

Sd/-
Mr. Antoo Kallan
Director

Place: Mumbai
Date: 31st July, 2024

ANNEXURE II TO DIRECTOR REPORT
MR- 3 SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

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

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **HCKK Ventures Limited** formerly known as (hereinafter called "The Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit by using appropriate Information technology tools like virtual data sharing by way of data room and remote desktop access tools, we hereby report that in our opinion, the Company has, during the audit period ended on 31st March, 2024, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter. The physical Inspection or Verification of documents and records were taken to the extent possible.

We have examined the books, papers and minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2024, to the extent applicable provisions of:

- i)** The Companies Act, 2013 ("The Act") and the Rules made thereunder;
- ii)** The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the Rules made thereunder;
- iii)** The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv)** Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v)** The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act") to the extent applicable to the Company: -
 - The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;
 - The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period);

- The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the Company during the audit period);
 - The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable to the Company during the audit period);
 - The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not applicable to the Company during the audit period);
 - The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not Applicable to the Company during the audit period);
 - The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (Not Applicable to the Company during the audit period);
 - The Company has complied with the requirements under the Equity Listing Agreement entered into with BSE Limited.
- vi)** The Management has identified and confirmed the applicable Acts, Laws and Regulations specifically applicable to the Company being in Textile Sector as given below:
- The Payment of Gratuity Act, 1972;
 - The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013;
 - The Profession Tax Act, 1975;
 - Income Tax Act, 1961.

We have also examined compliances with the applicable clauses of the following:

- I.** Secretarial Standards issued by The Institute of Company Secretaries of India.
- II.** The Listing Agreements entered into by the Company BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the year under review, the Company in general has complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards as mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decisions is carried through while the dissenting members views are recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period:

- I.** The Shareholders at the Extra- Ordinary General Meeting held on 11th April, 2023 approved the following:
 - i.** Appointment of Mr. Antoo Kallan as a Non-Executive Independent Director with effect from 13th January, 2023;
 - ii.** Appointment of Mr. Suresh Salian as a Non-Executive Independent Director with effect from 13th January, 2023;
 - iii.** Appointment of Mrs. Bijal Durgavale as a Non-Executive Independent Director with effect from 13th January, 2023;
 - iv.** Approval for Related Party Transaction;
 - v.** Increase in Authorised Share Capital from INR. 5,00,00,000/- (Indian Rupees Five Crores Only) divided into 50,00,000 (Fifty Lakhs) Equity Shares of INR. 10/- (Indian Rupees Ten Only) each to INR. 50,00,00,000/- (Indian Rupees Fifty Crores Only) divided into 5,00,00,000 (Five Crore) Equity Shares of INR. 10/- (Indian Rupees Ten) each;
 - vi.** Increase in Borrowing Power of the Company to INR. 200 Crore.
- II.** The Company has obtained Shareholder's approval in the 40th Annual General Meeting for:
 - a.** Consideration and adoption of Audited Balance Sheet and Cash Flow Statement as on 31st March, 2023 and the statement of Profit and Loss for the year ended on that date; together with the Directors' and Auditors' Reports thereon;
 - b.** Appointment of Mr. Apurv Bhargava as a Managing Director with effect from 30th May, 2023;
 - c.** Appointment of Mr. Apurv Bhargava as a Chief Executive Officer with effect from 25th August, 2023.

Note: This report is to be read with our letter of even date which is annexed as **Annexure A** and forms as integral part of this report.

**FOR HD AND ASSOCIATES
COMPANY SECRETARIES**

**Sd/-
HARDIK DARJI
PRACTICING COMPANY SECRETARY
PROPRIETOR**

**PLACE : MUMBAI
DATE : 31ST JULY, 2024
UDIN : A047700F000867574
PEER REVIEW NO : 2208/2022**

**ACS NO. 47700 C. P. NO.: 21073
FRN : S2018MH634200**

ANNEXURE A TO SECRETARIAL AUDIT

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

My report of even date is to be read along with this letter:

Management's Responsibility

1. It is the responsibility of the Management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
3. We have conducted the Audit as per the applicable Auditing Standards issued by the Institute of Company Secretaries of India.
4. We believe that audit evidence and information obtained from the Company's Management is adequate and appropriate for us to provide a basis for our opinion.
5. Wherever required, we have obtained reasonable assurance about whether the statements prepared, documents or Records, in relation to Secretarial Audit, maintained by the Auditee, are free from misstatement.
6. Wherever required, we have obtained the Management's representation about the compliance of laws, rules and regulations and happening of events, etc.

Disclaimer

The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

**FOR HD AND ASSOCIATES
COMPANY SECRETARIES**

Sd/-
HARDIK DARJI
PRACTICING COMPANY SECRETARY
PROPRIETOR

PLACE : MUMBAI
DATE : 31ST JULY, 2024
UDIN : A047700F000867574
PEER REVIEW NO : 2208/2022

ACS NO. 47700 C. P. NO.: 21073
FRN : S2018MH634200

ANNEXURE III TO DIRECTOR REPORT
Particulars of Employees

- I. Ratio of the remuneration of each Director to the median remuneration of the Employees of the Hckk Ventures Limited for the Financial year 2023-24 and the percentage increase in remuneration of each Director and KMPs of the Company for the financial Year 2023-24:

Sr. No	Name Of Director/ KMP	Designation	Ratio Of Remuneration of Each Director/ KMP To Median Remuneration of Employees	Percentage Increase in Remuneration in the financial year (only fixed salary is considered)
01	Antoo Kochappan Kallan	Director	1.73	-
02	Bijal Yogesh Durgavale	Director	0.96	-
03	Suresh Salian	Director	1.30	-
04	Rajendraprasad Bhagirathi Tiwari	Chief Financial Officer	0.96	-
05	Prashant Agarwal	Company Secretary	2.52	-
06	Apurv Bhargava	Managing Director, Chief Executive Officer	5.61	-

- II. The percentage increase in the median remuneration of Employees of HCKK Group in the financial year 2023-24: NIL
- III. Permanent employees on the rolls of HCKK Group as on 31st March, 2024: 03
- IV. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: The average annual increase in the salaries of the employees during the year was NIL
- V. It is hereby affirmed that the remuneration paid during the year is as per the Nomination and Remuneration Policy of the Company.

For And on Behalf of the Board of Directors
HCKK Ventures Limited

Sd/-
Mr. Apurv Bhargava
Managing Director

Sd/-
Mr. Antoo Kallan
Director

Place: Mumbai
Date: 31st July, 2024

CEO/CFO COMPLIANCE CERTIFICATION
Compliance Certificate under Regulation 17(8) of SEBI
(Listing Obligations & Disclosure Requirements) Regulation, 2015

We, Rajendraprasad Bhagirathi Tiwari, Chief Financial Officer do hereby certify to the Board that in respect to the Financial Year ended on 31st March, 2024.

1. We have reviewed the Financial Statements, read with the Cash Flow Statement of the Company and to the best of our knowledge and belief, we state that:
 - a. these statements do not contain any materially untrue statements or omit any material fact or contain statements that might be misleading;
 - b. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.
3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and have disclosed to the Statutory Auditor and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
4. We have indicated to the Statutory Auditor and the Audit Committee –
 - a. significant changes in internal control over financial reporting during the year, if any;
 - b. significant changes in accounting policies during the year, if any, and that the same have been disclosed in the notes to the financial statements; and
 - c. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Sd/-

Rajendraprasad Bhagirathi Tiwari
Chief Financial Officer

CERTIFICATE REGARDING NON APPLICABILITY OF CORPORATE GOVERNANCE REQUIREMENTS UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE MEMBERS OF HCKK VENTURES LIMITED

The Corporate Governance Report prepared by HCKK Ventures Limited (the “Company”) contains details as stipulated in Regulations 17 to 27, clauses (b) to (i) of Regulation 46(2) and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the “Listing Regulations”) with respect to Corporate Governance for the financial year ended on 31st March, 2024. This certificate is required by the Company for annual submission to the Stock Exchange and to be sent to the Shareholders of the Company. I have examined the relevant records of the company in accordance with the Guidance Note on Corporate Governance Certificate issued by The Institute of Company Secretaries of India (the “ICSI”).

Pursuant to Regulation 15(2) (a) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the Paid up Equity Share Capital and Net Worth of HCKK Ventures Limited (“the Company”) for the last three consecutive preceding Financial Years does not exceed Rupees Ten Crore and Rupees Twenty-Five Crore respectively and hence, the provisions of regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub regulation (2) of regulation 46 and para C, D and E of Schedule V of SEBI (LODR) Regulations are not applicable to the Company.

Brief details of Company’s Paid-up Share Capital and Net Worth of preceding financial years are as follows:

Relevant Particulars	As at 31.03.2023	As at 31.03.2022	As at 31.03.2021
Paid up Share Capital	3,71,00,000	3,71,00,000	3,71,00,000
Net Worth	3,90,83,490	3,61,54,409	4,12,21,746

In my opinion and to the best of my information and according to the explanations given to me, and the representations made by the Management, I am of the Opinion that the company has complied with the conditions of Corporate Governance as stipulated in the Listing referred in above paragraph.

The compliance of the conditions of Corporate Governance is the responsibility of the management. My examination has been limited to a review of the procedures and implementations thereof, adopted by the company for ensuring compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the company.

This Certificate is neither an assurance as to the future viability of the company nor the efficiency or effectiveness with which the management has conducted the affairs of the company.

This certificate is addressed to and provided to the members of the Company for the purpose of enabling it to comply with its obligations under the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, I do not accept or assume any liability or any duty of care or for any

other purpose or to any other party to whom it is shown or into whose hands it may come without my prior consent in writing. I have no responsibility to update this Certificate for events and circumstances occurring after the date of this Certificate.

**FOR HD AND ASSOCIATES
COMPANY SECRETARIES**

**Sd/-
HARDIK DARJI
PRACTICING COMPANY SECRETARY
PROPRIETOR**

**PLACE : MUMBAI
DATE : 31ST JULY, 2024
UDIN : A047700F000867607
PEER REVIEW NO : 2208/2022**

**ACS NO. 47700 C. P. NO.: 21073
FRN : S2018MH634200**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

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

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **HCKK VENTURES LIMITED** having CIN: L45100MH1983PLC263361 and having registered office Office No. 514, Roongta Business Center, 5th Floor, Govind Nagar, Nashik, Indira Nagar (Nashik), Nashik, Nashik, Maharashtra, India, 422009 (hereinafter referred to as '**the Company**'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2024 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name of the Director	DIN	Date of appointment in Company
1.	Mr. Antoo Kochappan Kallan	02489070	13/01/2023
2.	Mrs. Bijal Yogesh Durgavale	07403891	13/01/2023
3.	Mr. Suresh Salian	09189069	13/01/2023
4.	Mr. Apurv Bhargava	10175879	30/05/2023

Ensuring the eligibility for the appointment/continuity of every Director on the Board is the responsibility of the Management of the Company. My responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**FOR HD AND ASSOCIATES
COMPANY SECRETARIES**

Sd/-
HARDIK DARJI
PRACTICING COMPANY SECRETARY
PROPRIETOR

PLACE : MUMBAI
DATE : 31ST JULY, 2024
UDIN : A047700F000867521
PEER REVIEW NO : 2208/2022

ACS NO. 47700 C. P. NO.: 21073
FRN : S2018MH634200

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

This is to confirm that the Company has adopted a Code of Conduct for its employees including the Managing Director and Executive Directors. In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors.

I, Mr. Apurva Bhargava as Managing Director of the Company, hereby confirm that, the Company has in respect of the year ended 31st March, 2024, received from the Senior Management and Board of Directors of the Company a declaration of compliance with the code of conduct as applicable to them.

**For & On Behalf of The Board
For HCKK Ventures Limited**

**Sd/-
Mr. Apurv Bhargava
Managing Director
DIN: 10175879**

**Place: Mumbai
Date: 31st July, 2024**

DECLARATION OF COMPLIANCE WITH CODE OF CONDUCT

As provided under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board Members and the Senior Management personnel have confirmed compliance with the Code of Conduct for the year ended 31st March, 2024.

**For & On Behalf of The Board
For HCKK Ventures Limited**

**Sd/-
Mr. Apurv Bhargava
Managing Director
DIN: 10175879**

**Place: Mumbai
Date: 31st July, 2024**

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 41ST ANNUAL GENERAL MEETING OF THE MEMBERS OF HCKK VENTURES LIMITED WILL BE HELD ON THURSDAY, 05TH SEPTEMBER, 2024 AT 02:00 P.M. AT SURYA HOTEL, MUMBAI AGRA ROAD, INDIRA NAGAR, NASHIK- 422009 TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

1. **TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024 ALONG WITH NOTES THEREON AS ON THAT DATE AND THE REPORTS OF BOARD OF DIRECTORS AND AUDITORS THEREON:**

To consider and if thought fit, to pass with or without modification(s), the following Resolution as an Ordinary Resolution:

“**RESOLVED THAT**, the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2024 together with the reports of Board and Auditors thereon be and hereby considered and adopted.”

By the Order of the Board of Directors
For HCKK Ventures Limited

Sd/-

Date: 31st July, 2024

Place: Mumbai

Prashant Agarwal
Company Secretary cum Compliance Officer

NOTES:

1. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the 41st Annual General Meeting. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the 41st Annual General Meeting will be provided by CDSL.
2. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the 41st Annual General Meeting has been uploaded on the website of the Company at www.hckkventures.com The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com. The 41st Annual General Meeting Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the 41st Annual General Meeting) i.e. www.evotingindia.com.
3. Information regarding re-appointment of Directors and Explanatory Statement in respect of special businesses to be transacted pursuant to Section 102 of the Companies Act, 2013 ("the Act") and/or Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is annexed hereto.
4. Shareholders seeking any information with regard to accounts are requested to write to the Company at least 10 days before the meeting so as to enable the management to keep the information ready.
5. Shareholders holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R&T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.
6. In terms of Section 72 of the Act, nomination facility is available to individual shareholders holding shares in the physical form. The shareholders who are desirous of availing this facility, may kindly write to Company's R&T Agent for nomination form by quoting their folio number.
7. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Act and all other documents referred to in this Notice will be available for inspection in electronic mode.
8. Shareholders whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Thursday, 29th August, 2024, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

9. A person who has acquired the shares and has become a shareholder of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Thursday, 29th August, 2024, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or venue voting system on the date of the AGM by following the procedure mentioned in this part.
10. The remote e-voting will commence on Monday, 02nd September, 2024 at 09.00 A.M. and will end on Wednesday, 04th September, 2024 at 05.00 P.M. During this period, the shareholders of the Company holding shares either in physical form or in demat form as on the Cut-off date. i.e. Thursday, 29th August, 2024 may cast their vote electronically. The shareholders will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by CDSL thereafter.
11. Once the vote on a resolution is cast by the Shareholder, he/she shall not be allowed to change it subsequently or cast the vote again.
12. The voting rights of the shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date i.e Thursday, 29th August, 2024.
13. The Company has appointed HD And Associates, Practicing Company Secretary (Membership No. ACS: 47700; CP No: 21073), to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Monday, 02nd September, 2024 at 09.00 A.M. and ends on Wednesday, 04th September, 2024 at 05.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Thursday, 29th August, 2024 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account

holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<p>Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdsiindia.com and click on login icon & New System Myeasi Tab.</p> <p>After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.</p> <p>If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdsiindia.com and click on login & New System Myeasi Tab and then click on registration option.</p> <p>Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdsiindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
Individual Shareholders holding securities in demat mode with NSDL Depository	<p>If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and</p>

	<p>you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</p> <p>Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting</p>
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.voting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

The shareholders should log on to the e-voting website www.evotingindia.com.

- 1) Click on “Shareholders” module.
- 2) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 3) Next enter the Image Verification as displayed and Click on Login.

If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

- 4) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant <HCKK VENTURES LIMITED> on which you choose to vote.

- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/ NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

Non-Individual shareholders (i.e., other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.

A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cslindia.com.

After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; info@hckkventures.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

INSTRUCTIONS FOR SHAREHOLDERS WHO WISH TO ATTEND MEETING PHYSICALLY:

- A member entitled to attend and vote at the meeting is entitled to appoint a proxy /proxies to attend and vote instead of himself / herself and such a proxy / proxies so appointed need not be a member of the Company. the form of proxy duly completed should, however, be deposited at the registered office of the applicant company not less than 48 hours before the time fixed for the aforesaid meeting.
- As per Section 105 of the Companies Act, 2013 and rules made thereunder, a person can act as proxy on behalf of members not exceeding 50 and holding in aggregate not more than 10% of the total share capital of the Applicant Company carrying voting rights. Further, a member holding more than 10% of the total share capital of the Applicant Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.
- All alterations made in the Form of Proxy should be initialed.
- During the period beginning 24 (twenty-four) hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a shareholder would be entitled to inspect the proxies lodged at any time during the business hours of the Applicant Company.
- The Notice is being sent to all the Equity Shareholders, whose names appear in the records of the Company as on Friday, 02nd August, 2024. However, a cut-off date for determining shareholders eligible for voting is Thursday, 29th August, 2024. The members who are not shareholders as on Thursday, 29th August, 2024 are not eligible to vote and can treat this notice for information purpose only.
- The Notice convening the meeting will be published through advertisement in Active Times in the English language and translation thereof in Lakshadeep in the Marathi language (both Mumbai Editions).
- The quorum of the meeting of the equity shareholders of the Applicant Company shall be 15 Equity Shareholders of the Applicant Company, present in person.
- Only registered Equity Shareholders of the Applicant Company may attend and vote (either in person or by proxy) at the General Meeting.
- Registered Equity Shareholders who hold shares in Dematerialized form are requested to bring their Client ID and DP ID for easy identification of the attendance at the meeting.

- Registered Equity Shareholders are informed that in case of joint holders attending the meeting, joint holder whose name stands first in the Register of Members and in his / her absence by the next named member of the Applicant Company in respect of such joint holding will be entitled to vote.
- The Company has appointed HD And Associates Practicing Company Secretaries, Mumbai as Scrutinizer for conducting the voting process in a fair and transparent manner
- A person whose name is recorded in the register of members or in the register of members maintained by the Company as on the cut-off date of Thursday, 29th August, 2024 shall be entitled to vote at the Meeting.
- Those members who will be present in the AGM and have not cast their vote(s) on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through Ballot Form during the AGM.
- Foreign Institutional Investors (FIIs) who are registered Equity Shareholder(s) of the Applicant Company would be required to deposit certified copies of Custodial resolutions/Power of Attorney, as the case may be, authorizing the individuals named therein, to attend and vote at the meeting on its behalf. These documents must be deposited at the Registered Office of the Applicant Company not later than 48 hours before the meeting.

The Notice will be displayed on the website of the Company <https://www.hckkventures.com/>

Contact Details:

Company	:	HCKK Ventures Limited Registered Office: Office No. 514, Roongta Business Center, 5th Floor, Govind Nagar, Nashik- 422009
Registrar And Share Transfer Agent	:	Purva Sharegistry (India) Pvt. Ltd, Unit no. 9, Shiv Shakti Ind. Estate, J. R. Boricha marg, Opp. Kasturba Hospital Lane, Lower Parel (E), Mumbai, Maharashtra, 400011 Tel: 022 - 23012518/ 0771/8261/6761 Website: www.purvashare.com
E-Voting Agency	:	Central Depository Services (India) Ltd.
E-mail	:	helpdesk.evoting@cdslindia.com

**By the Order of the Board of Directors
For HCKK Ventures Limited**

Sd/-

Date: 31st July, 2024

Place: Mumbai

Prashant Agarwal

Company Secretary cum Compliance Officer

ROUTE MAP



FORM NO. MGT- 11

PROXY FORM

[Pursuant to Section 105 (6) of the Companies Act, 2013 and rule 19 (3) of the Companies (Management and Administration) Rules, 2014]

CIN	L45100MH1983PLC263361
Name of the Company	HCKK Ventures Limited
Registered office	Office No. 514, Roongta Business Center, 5th Floor, Govind Nagar, Nashik- 422009, Maharashtra, India

Name of the Member	
Registered Address	
E-mail Id	
Folio No./Client Id	
DPID	

I/We, being the member (s) of shares of the above-named company, hereby appoint

1. Name:
 Address:
 Email id:
 Signature:, or failing him

2. Name:
 Address:
 Email id:
 Signature:, or failing him

3. Name:
 Address:
 Email id:
 Signature:, or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 41st Annual General Meeting of the Company, to be held on the Thursday, 05th September, 2024 at 02:00 P.M. at Surya Hotel, Mumbai Agra Road, Indira Nagar, Nashik- 422009 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Resolution
Ordinary Business:	
1	Adoption of Audited Financial Statements for the year ended 31 st March, 2024.

Signed this..... day of..... 2024

Signature of shareholder

Signature of Proxy holder(s)

Affix
Revenue
Stamp of
Re.1

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

HCKK VENTURES LIMITED

Registered Office

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

41ST ANNUAL GENERAL MEETING

ATTENDANCE SLIP

Folio No./*DP id and Client id

No of Shares Held

(To be filled in by the Member)

*Applicable for investors holding shares in electronic form.

NAME AND ADDRESS OF THE SHAREHOLDER

I hereby record my presence at the 41st Annual General Meeting to be held in the Surya Hotel, Mumbai Agra Road, Indira Nagar, Nashik- 422009 on Tuesday, 05th September, 2024 at 02:00 P.M.

.....

Member's Signature

Note:-

1) A Member/Proxy attending the meeting must complete this attendance slip and hand it over at the entrance.

.....

Proxy's Signature

HCKK VENTURES LIMITED**Registered Office**

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

FORM MGT-12**BALLOT FORM**

*[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies
(Management and Administration) Rules, 2014]*

FOR 41ST ANNUAL GENERAL MEETING TO BE HELD ON 05TH SEPTEMBER, 2024 AT 02:00 P.M. AT SURYA HOTEL, MUMBAI AGRA ROAD, INDIRA NAGAR, NASHIK- 422009.

SR NO	PARTICULARS	DETAILS
01	Name of the First Named Shareholder (In block letters)	
02	Postal Address	
03	Registered folio No. / *Client ID No. (*Applicable to investors holding shares in dematerialized form)	
04	Class of Share	Equity

I hereby exercise my vote in respect of Special resolution enumerated below by recording my assent or dissent to the said resolution in the following manner:

Sr No	Item Particulars	No of Share Held by Me	I assent to the Resolution	I dissent o the Resolution
01	Adoption of Audited Financial Statements for the year ended 31 st March, 2024			

Place: Nasik

Date:

(Name & Signature of the PROXY)

(Signature of the Shareholder)

Note: Proxy who are attending and voting in this general meeting on behalf of some members are requested to first write their name before signing it.

if undelivered please return to

HCKK VENTURES LIMITED

Registered Office

Office No. 514, Roongta Business Center,
5th Floor, Govind Nagar, Nashik - 422009,
Maharashtra, India

Tel: +91 8976707683;

Email: info@hckkventures.com