

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: 26th August, 2025

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

Sub.: Revised Annual Report for FY 2024-25 - Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is in furtherance of our letter dated 26th August, 2025 wherein the Company had earlier submitted the Annual Report for the FY 2024-25.

We wish to inform you that an inadvertent typographical error was identified in the Share Capital section and Notes to Accounts of the Annual Report for the financial year 2024-25.

In light of the above, we are enclosing herewith the revised Annual Report of the Company for the financial year 2024-25, along with the Notice of the 42nd Annual General Meeting, pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to kindly take the same on record.

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

**42ND ANNUAL REPORT
2024-25**

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CORPORATE INFORMATION

| | |
|---|--|
| BSE SCRIP ID | : HCKK VENTURE |
| BSE SCRIP CODE | : 539224 |
| CIN | : L45100MH1983PLC263361 |
| ISIN | : INE345Q01017 |
| Registered Office | : Office No. 514, Roongta Business Center, 5 th Floor, Govind Nagar, Nashik- 422009. |
| Statutory Auditors | : M/s. D. R. Mehta & Associates Chartered Accountant |
| Secretarial Auditors | : HD & Associates Practicing Company Secretaries |
| Bankers | : HDFC Bank Limited ICICI Bank Limited |
| Board of Directors | : 1. Mr. Apurv Bhargava - Managing Director & Chairperson 2. Mr. Antoo Kallan - Non-Executive Independent Director 3. Mr. Suresh Salian - Non-Executive- Independent Director 4. Mrs. Bijal Durgavale - Non-Executive- Independent Director |
| Chief Financial Officer | : Mr. Rajendraprasad Bhagirthi Tiwari |
| Company Secretary Cum Compliance officer | : Mr. Prashant Agarwal |

HCKK VENTURES LIMITED**OUR PROFILE**

HCKK Ventures Limited (“HCKK”) was incorporated in March 1983. HCKK was a company created to invest in the industrial sector by realizing new opportunities that are economically viable and add value. HCKK plays the role of a developer of the industry segment through selected projects financing and Loans.

During 2022-23, a significant transition in the ownership structure of the company took place. This transformation involved the transfer of ownership from Mr. Harish Kanchan to Mr. Amit Maheshwari and Mr. Kunal Maheshwari. The transfer was conducted in accordance with the Open Offer mode regulation, as stipulated by the Securities and Exchange Board of India (substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended, which is commonly referred to as the “SEBI (SAST) Regulations.”

Post Change in Ownership of the Company the Company started its operation into Information Technology sector by 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.

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".

MONTHLY HIGH AND LOW QUOTATION

| MONTH | HIGH | LOW |
|----------------|--------|--------|
| April 2024 | 133.85 | 120.8 |
| May 2024 | 120.8 | 101.5 |
| JUNE 2024 | 100 | 84.5 |
| JULY 2024 | 110 | 77.45 |
| AUGUST 2024 | 110 | 88.1 |
| SEPTEMBER 2024 | 154 | 89.3 |
| OCTOBER 2024 | 142.4 | 122.15 |
| NOVEMBER 2024 | 142.35 | 101.3 |
| DECEMBER 2024 | 142.35 | 142.35 |
| JANUARY 2025 | 149.45 | 142.35 |
| FEBRUARY 2025 | 156.9 | 149.45 |
| MARCH 2025 | 164.7 | 149.1 |

INDEPENDENT AUDITOR'S REPORT

To The Members of HCKK VENTURES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **HCKK VENTURES LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The following matters were identified as key audit matters in our audit.

| Sr. No. | Key Audit Matter | Auditors Response |
|---------|---|---|
| 1 | Revenue Recognition in accordance with IND AS 115 | The Company undertakes software service contracts. Revenue is recognised by the management when services are rendered and related costs are incurred. We have reviewed the service contracts/ work-orders during the year, verified the degree of completion of work and the booking of revenue on test-check basis. We have also called for confirmation of trade-receivables as on 31 st March 2025. |

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

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

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

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

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

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.

- d) in our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
- e) on the basis of the written representations received from the directors of the Company as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the same is not applicable as it does not exceed the threshold limits as prescribed.
- g) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act. (Refer Note 21)
- h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2025
 - iv.
 - (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. No dividend is declared by the Company during the year and thus the provisions of Section 123 of the Act, are not applicable.
 - vi. Based on our examination, the company has used accounting software for maintaining its books of accounts in which the feature of recording audit trail (edit log) facility has not been activated during the year. The audit trail is not maintained and preserved by the company during the year ended 31st March 2025.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

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

Place: Mumbai,
Date: 29th May 2025

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

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

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

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

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

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

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

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

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

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

Place: Mumbai,
Date: 29th May 2025

BALANCE SHEET AS ON 31.3.2025

₹ in Lakhs

| | Particulars | Note No. | Figures as at the end of current reporting period 31.3.2025 | Figures as the end of previous reporting period 31.3.2024 |
|---|-------------------------------------|----------|---|---|
| | ASSETS | | | |
| 1 | Non-current assets | | | |
| | (a) Property, Plant and Equipment | | | |
| | (i) Tangible Assets | 1 | 0.19 | 0.27 |
| 2 | Current assets | | | |
| | (a) Financial Assets | | | |
| | (i) Trade receivables | 3 | 17.23 | 11.57 |
| | (ii) Cash and cash equivalents | 4 | 28.71 | 26.29 |
| | (iii) Bank Balance other than (ii) | 5 | 331.67 | 312.86 |
| | (v) Other Financial Assets | 6 | 0.60 | 0.60 |
| | (d) Other current assets | 7 | 71.81 | 78.25 |
| | Total Assets | | 450.20 | 429.84 |
| | EQUITY AND LIABILITIES | | | |
| | Equity | | | |
| | (a) Equity Share capital | 8 | 371.00 | 371.00 |
| | (b) Other Equity | 9 | 67.75 | 45.71 |
| | Liabilities | | | |
| 2 | Liabilities | | | |
| | Non Current Liabilities | | | |
| | (i) Borrowings | 10 | 4.65 | 4.65 |
| | (ii) Deferred Tax Liability | 2 | 0.00 | 0.01 |
| 3 | Current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Trade Payable | 11 | - | 0.29 |
| | (ii) Other Financial Liabilities | 12 | 3.85 | 2.71 |
| | (b) Other Current Liabilities | 13 | 2.39 | 5.48 |
| | (c) Current Tax Liabilities (Net) | 14 | 0.55 | - |
| | Total Equity and Liabilities | | 450.20 | 429.84 |

The accompanying notes are integral part of these Financial Statements

In terms of our report attached

For D R Mehta and Associates
Chartered Accountants
Firm Registration No. 106207W

For HCKK ventures Limited

Sd/-
Devangi Shah
Membership No. 104263
Place : Mumbai
Date : 29.05.2025
UDIN : 25104263BOEPBW3425

Sd/-
Apurv Bhargava
MD / CEO
DIN : 10175879
Place : Mumbai

Sd/-
Suresh Salian
Director
DIN: 09189069
Place: Mumbai

Sd/-
Prashant Agarwal
Company Secretary
Place: Mumbai

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED AS ON 31.3.2025

₹ in Lakhs

| | Particulars | Note No. | Figures as at the end of current reporting period 31.3.2025 | Figures as the end of previous reporting period 31.3.2024 |
|------|--|----------|---|---|
| I | Revenue From operations | 15 | 46.88 | 62.24 |
| II | Other Income | 16 | 21.99 | 20.97 |
| III | Total Income (I+II) | | 68.87 | 83.20 |
| IV | EXPENSES | | | |
| | Employee benefits expense | 17 | 13.36 | 11.39 |
| | Depreciation and amortization expenses | 1 | 0.09 | 0.07 |
| | Other expenses | 18 | 25.94 | 39.12 |
| | Total expenses (IV) | | 39.39 | 50.58 |
| V | Profit/(loss) before exceptional items and tax (I-IV) | | 29.47 | 32.62 |
| VI | Tax expense: | | | |
| | (1) Current tax | | 7.44 | 5.28 |
| | (2) Deferred tax | | -0.00 | -0.00 |
| | (3) Tax of previous years | | - | 1.47 |
| VII | Profit / (Loss) for the period from continuing operations (V-VI) | | 22.03 | 25.88 |
| VIII | Profit/(loss) for the period (VII) | | 22.03 | 25.88 |
| IX | Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period | | 22.03 | 25.88 |
| X | Earning per equity share (for discontinued & continuing operation) | 19 | | |
| | (1) Basic | | 0.59 | 0.70 |
| | (2) Diluted | | 0.59 | 0.70 |

For D R Mehta and Associates
Chartered Accountants
Firm Registration No. 106207W

For HCKK ventures Limited

Sd/-
Devangi Shah
Membership No. 104263
Place : Mumbai
Date : 29.05.2025
UDIN : 25104263BOEPBW3425

Sd/-
Apurv Bhargava
MD / CEO
DIN : 10175879
Place : Mumbai

Sd/-
Suresh Salian
Director
DIN: 09189069
Place: Mumbai

Sd/-
Prashant Agarwal
Company Secretary
Place: Mumbai

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

Amount in thousand

| Particulars | Year ended 31-Mar-2025 | | Year ended 31-Mar-2024 | |
|--|------------------------|--------|------------------------|---------|
| | ₹ | ₹ | ₹ | ₹ |
| A. Cash flow from Operating Activity | | | | |
| Net profit / (loss) before Tax | | 29.47 | | 32.62 |
| Adjustments for | | | | |
| Provision w/off | -0.01 | | - | |
| Depreciation and amortisation | 0.09 | | 0.07 | |
| Interest Income | -21.99 | | - | |
| (Profit) / Loss on sale of assets | - | -21.91 | - | 0.07 |
| | | 7.56 | | 32.69 |
| Changes in working capital | | | | |
| Adjustments for (Increase) / decrease in operating assets : | | | | |
| Trade receivables | -5.65 | | 1.39 | |
| Short term Loans and advances | - | | -70.18 | |
| Other current assets | 6.44 | | -0.55 | |
| Other Financial Assets | -6.64 | | | |
| Adjustments for Increase / (decrease) in operating liabilities : | | | | |
| Trade payables | -0.29 | | -0.71 | |
| Current liabilities and other long term liabilities | -1.94 | | 9.61 | |
| Long term provisions | | -8.07 | - | -60.44 |
| Cash flow from extraordinary items | | | | |
| Cash generated from operations | | | | |
| Income tax (paid) refunds | | -6.89 | | -6.74 |
| Net cash flow from / used in operating activities (A) | | -7.40 | | -34.49 |
| B. Cash flow from Investing activity | | | | |
| Fixed Deposit Matured | | 0.90 | | 156.99 |
| Investment in Fixed Deposits | | -13.07 | | -119.50 |
| Interest Income | | 21.99 | | - |
| Net cash flow from / (used in) Investment activity (B) | | 9.82 | | 37.49 |
| C. Cash flow from Financing activity | | | | |
| Finance cost | | | | |
| Net cash flow / (used in) Financing activities (C) | | - | | - |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | | 2.42 | | 3.00 |
| Cash at the beginning of the year | | 26.29 | | 23.29 |
| Cash and cash equivalents at the end of the year | | 28.71 | | 26.29 |
| Net increase / (decrease) in cash and cash equivalents | | 2.42 | | 3.00 |
| Reconciliation with Cash and cash equivalents with the Balance Sheet | | | | |
| Cash and cash equivalents as per Balance sheet (refer note no 6) | | 28.71 | | 26.29 |
| Less : bank balances not considered as cash and cash equivalents as defined in AS3 cash flow statements (give details) | | | | |
| Net cash and cash equivalents as defined in AS3 included in note 6 | | | | |
| Add : Current investments considered as part of cash and cash equivalents (as defined in AS3 cash flow statement) | | | | |
| Cash and cash equivalents as at the end of the year * | | | | |
| *Comprises | | | | |
| (a) Cash on hand | 0.01 | | 0.37 | |
| (b) Cheques, drafts on hand | | | | |
| (c) Balances with banks | 28.70 | | 25.92 | |
| (i) In current accounts | | | | |
| (ii) In EEFC accounts | | | | |
| (iii) In deposits a/c with original maturity of less than 3 months | | | | |
| (iv) In earmarked accounts (give details) 9(refer note ii (below) | | | | |
| (d) Others (specify nature) | | | | |
| (e) Current investments considered as part of cash and cash equivalents (refer note ii) to note no 16 current investments) | | | | |
| | | 28.71 | | 26.29 |

For D R Mehta and Associates
Chartered Accountants
Firm Registration No. 106207W

For HCKK ventures Limited

Sd/-
Devangi Shah
Membership No. 104263
Place : Mumbai
Date : 29.05.2025
UDIN : 25104263BOEPBW3425

Sd/-
Apurv Bhargava
MD / CEO
DIN : 10175879
Place : Mumbai

Sd/-
Suresh Salian
Director
DIN: 09189069
Place: Mumbai

Sd/-
Prashant Agarwal
Company Secretary
Place: Mumbai

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2025

Current Period

₹ in Lakhs

| 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 |
|--|---|---|------------------------------------|--|
| 371.00 | 0.00 | 0.00 | 0.00 | 371.00 |

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 |
|---|---|--|-------------------------------------|---|
| 371.00 | 0.00 | 0.00 | 0.00 | 371.00 |

(1) Current reporting period

₹ in Lakhs

| | Reserves and Surplus | | | Total |
|---|----------------------|---------------------------------|-------------------|-------|
| | Securities Premium | Other Reserves (specify nature) | Retained Earnings | |
| Balance at the beginning of current reporting period | 93.00 | 6.18 | -53.47 | 45.71 |
| Changes in accounting policy or prior period errors | | | | - |
| Restated balance at the beginning of the current reporting period | | | | - |
| Total Comprehensive Income for the current year | | | 22.03 | 22.03 |
| Dividends | | | | - |
| Transfer to retained earnings | | | | - |
| Any other change (to be specified) | | | | - |
| Balance at the end of the current reporting period | 93.00 | 6.18 | -31.43 | 67.75 |

(2) Previous Reporting Period

| | Reserves and Surplus | | | | Total |
|--|----------------------|---------------------------------|-------------------|---|--------|
| | Securities Premium | Other Reserves (specify nature) | Retained Earnings | Equity Instruments through Other Comprehensive Income | |
| Balance at the beginning of the previous reporting period | 93.00 | 6.18 | -79.34 | -40.28 | -20.45 |
| Changes in accounting policy or prior period | | | | | |
| Restated balance at the beginning of the previous reporting period | | | | | |
| Total Comprehensive Income for the previous year | | | 25.88 | 34.27 | 60.15 |
| Dividends | | | | | |
| Transfer to retained earnings | | | | 6.01 | 6.01 |
| Any other change (to be specified) | | | | | |
| Balance at the end of the previous reporting period | 93.00 | 6.18 | -53.47 | -0.00 | 45.71 |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

NOTE 1 Property, Plant and Equipments

₹ in Lakhs

| Fixed Assets | | Gross Block | | | | Accumulated Depreciation | | | | Net Block | |
|---------------|-------------------------------------|--------------------------|-----------|-------------|--------------------------|--------------------------|--|-----------------|--------------------------|--------------------------|--------------------------|
| | | As at 31-Mar- 2024 | Additions | (Disposals) | As at 31-Mar- 2025 | As at 31-Mar- 2024 | Depreciation charge for the year | On disposals | As at 31-Mar- 2025 | As at 31-Mar- 2025 | As at 31-Mar- 2024 |
| 1 | Tangible Assets | | | | | | | | | | |
| a | Office Equipment | 0.10 | | - | 0.10 | 0.00 | 0.02 | - | 0.02 | 0.08 | 0.09 |
| b | Computer & Data Processing Units | 0.20 | - | - | 0.20 | 0.06 | 0.06 | - | 0.13 | 0.07 | 0.14 |
| c | Electrical Equipments | 0.05 | - | - | 0.05 | 0.01 | 0.00 | - | 0.01 | 0.04 | 0.05 |
| | Total | 0.35 | - | - | 0.35 | 0.07 | 0.09 | - | 0.16 | 0.19 | 0.27 |
| Previous Year | | 0.20 | 0.15 | - | 0.35 | 0.00 | 0.07 | - | 0.07 | 0.27 | 0.20 |

Footnotes -

- 1 The depreciation is charged as per Straight Line Method on the estimated useful life of assets
- 2 The life of the asset is taken as per Schedule II of the Companies Act, 2013

NOTE 2. DEFERRED TAX ASSET / (LIABILITY) (NET)

The movement on the deferred tax account is as follows:

₹ in Lakhs

| | As at 31-Mar-2025 | As at 31-Mar-2024 |
|---|----------------------|----------------------|
| At the start of the year | -0.01 | -0.01 |
| Deferred tax Assets / (Liabilities) recognised in Profit & Loss in relation to | | |
| Property, plant and equipment and tangible assets | 0.00 | 0.00 |
| Charge / (credit) to Statement of Profit / Loss | 0.00 | 0.00 |
| Total Deferred Tax (Net) | -0.00 | -0.01 |
| Deferred Tax Asset / (Liability) on Fixed Assets | -0.00 | -0.01 |
| Total Deferred Tax (Net) | -0.00 | -0.01 |
| Deferred Tax Asset | - | - |
| Deferred Tax Liability | -0.00 | -0.01 |
| Total Deferred Tax (Net) | -0.00 | -0.01 |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

NOTE 3 Trade Receivables

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|------------------------------|----------------------|----------------------|
| Considered Good Unsecured | 17.23 | 11.57 |
| Total | 17.23 | 11.57 |

NOTE 4 Cash and Cash Equivalents

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|--|----------------------|----------------------|
| Balances with banks (i) In current accounts | 28.70 | 25.92 |
| Cash on hand | 0.01 | 0.37 |
| Total | 28.71 | 26.29 |

NOTE 5 Other Bank Balance

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|------------------------------------|----------------------|----------------------|
| Bank Fixed Deposits | 324.54 | 312.36 |
| Accrued Interest on Fixed Deposits | 7.13 | 0.50 |
| Total | 331.67 | 312.86 |

NOTE 6 Other Financial Assets

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|-----------------------------|----------------------|----------------------|
| Other Current Assets | | |
| Security Deposits | 0.60 | 0.60 |
| Total | 0.60 | 0.60 |

NOTE 7 Other Current Assets

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|--|----------------------|----------------------|
| Other Current Assets | | |
| Balance with VAT and GST | 1.71 | 0.96 |
| MAT Credit receivable | 0.10 | 0.10 |
| Tax refund due | - | 7.32 |
| Advance Stamp Duty for increase in Capital | 69.88 | 69.88 |
| Prepaid Expenses | 0.13 | - |
| Total | 71.81 | 78.25 |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

NOTE 8 Share Capital

₹ in Lakhs

| Share Capital | As at 31-Mar-2025 | As at 31-Mar-2024 |
|--|----------------------|----------------------|
| 1 Authorised | | |
| 5,00,00,000 Equity Share of Rs. 10 each. | 5,000.00 | 5,000.00 |
| 2 Issued | | |
| 37,10,000 Equity Shares of Rs 10 each. | 371.00 | 371.00 |
| 3 Subscribed & Paid up | | |
| 37,10,000 Equity Shares of Rs 10 each. | 371.00 | 371.00 |
| Total | 371.00 | 371.00 |

| Particulars | Equity Shares | |
|---|---------------|------------|
| | Number | ₹ in Lakhs |
| Shares outstanding at the beginning of the year | 37,10,000 | 371.00 |
| Shares Issued during the year | - | 0.00 |
| Shares bought back during the year | - | 0.00 |
| Shares outstanding at the end of the year | 37,10,000 | 371.00 |

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.

Details of Shareholder holding more than 5% shares

| Sr No | Name of Shareholder | As at 31-Mar-2025 | | | As at 31-Mar-2024 | |
|-------|-----------------------|--------------------|-------------------|--------------------------|--------------------|---------------|
| | | No. of Shares held | % of total shares | % change during the year | No. of Shares held | % of Holding |
| 1 | Amit Maheshwari | 18,66,917 | 50.32% | 0.00% | 18,66,917 | 50.32% |
| 2 | Kunal Amit Maheshwari | 3,71,148 | 10.00% | 0.00% | 3,71,148 | 10.00% |
| | Total | 22,38,065 | 60.33% | | 22,38,065 | 60.33% |

Promoter's Shareholding

| Sr No | Name of Shareholder | As at 31-Mar-2025 | | | As at 31-Mar-2024 | |
|-------|-----------------------|--------------------|-------------------|--------------------------|--------------------|---------------|
| | | No. of Shares held | % of total shares | % change during the year | No. of Shares held | % of Holding |
| 1 | Amit Maheshwari | 18,66,917 | 50.32% | 0.00% | 18,66,917 | 50.32% |
| 2 | Kunal Amit Maheshwari | 3,71,148 | 10.00% | 0.00% | 3,71,148 | 10.00% |
| | Total | 22,38,065 | 60.33% | | 22,38,065 | 60.33% |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

NOTE 9 Other Equity - Reserves and Surplus

₹ in Lakhs

| Other Equity | As at 31-Mar-2025 | As at 31-Mar-2024 |
|--|----------------------|----------------------|
| Securities Premium Account | | |
| Opening Balance | 93.00 | 93.00 |
| Add : Securities premium credited on Share issue | | |
| Closing Balance | 93.00 | 93.00 |
| Other Reserves | | |
| Opening Balance | 6.18 | 6.18 |
| (+) Current Year Transfer | | |
| Closing Balance | 6.18 | 6.18 |
| Surplus of Profit & Loss A/c | | |
| Opening balance | -53.47 | -79.34 |
| (+) Net Profit/(Net Loss) For the current year | 22.03 | 25.88 |
| (+) Transfer from OCI | - | - |
| Closing Balance | -31.43 | -53.47 |
| Total | 67.75 | 45.71 |

- Securities Premium Account is created as equity shares have been issued at more than face value. The amount received above the face value is credited to the Securities Premium Account.
- It is an old reserve created under old Companies Act,1956 by the previous management.

NOTE 10 Borrowings

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|---------------------------------|----------------------|----------------------|
| Softlink Global Private Limited | 4.65 | 4.65 |
| Total | 4.65 | 4.65 |

Note: Borrowings are received as inter-corporate loan. The same are unsecured and do not carry any interest.

NOTE 11 Trade Payables

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|---|----------------------|----------------------|
| Total Outstanding Dues Other than Micro Enterprises and Small Enterprises | 0.00 | 0.29 |
| Total | 0.00 | 0.29 |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

NOTE 12 Other Financial Liabilities

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|-----------------------------|----------------------|----------------------|
| Internal Audit Fees payable | 0.81 | 0.45 |
| Audit Fees Payable | 0.29 | 0.33 |
| Professional Fees payable | 1.66 | 0.92 |
| Other expense payable | 0.04 | - |
| Salary Payable | 1.05 | 1.01 |
| Total | 3.85 | 2.71 |

Note: All financial Liabilities are less than 1 year old

NOTE 13 Other Current Liabilities

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|-----------------------|----------------------|----------------------|
| Provision for Tax | - | 5.28 |
| Statutory Remittances | 2.39 | 0.20 |
| Total | 2.39 | 5.48 |

NOTE 14 Current Tax Liabilities

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|----------------------------------|----------------------|----------------------|
| Provision for Tax AY 25-26 | 7.44 | |
| Advance Tax/SA Tax. TDS AY 25-26 | -6.89 | - |
| Total | 0.55 | 0.00 |

NOTE 15 Revenue from Operations

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|------------------------------|----------------------|----------------------|
| Sale of services | 55.32 | 73.44 |
| Software Consultancy Service | 55.32 | 73.44 |
| Less: GST | -8.44 | -11.20 |
| Total | 46.88 | 62.24 |

NOTE 16 Other Income

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|-----------------|----------------------|----------------------|
| Interest Income | 21.99 | 20.96 |
| Other Income | - | 0.00 |
| Total | 21.99 | 20.97 |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

NOTE 17 Employee Benefits Expenses

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|-------------------------|----------------------|----------------------|
| Salaries and incentives | 13.33 | 11.39 |
| Staff welfare expenses | 0.03 | - |
| Total | 13.36 | 11.39 |

NOTE 18 Other Financial Liabilities

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|--|----------------------|----------------------|
| Rates & taxes | 3.64 | 3.73 |
| Legal & Professional Fees | 11.02 | 10.15 |
| Telephone & Internet Charges | 0.04 | 0.01 |
| Travelling & Conveyance Expense | 0.19 | 0.22 |
| Business Promotion | 0.41 | 11.45 |
| Rent | 1.86 | 2.83 |
| Other Expenses | 8.02 | 10.37 |
| Payment to Auditors | 0.78 | 0.80 |
| Rebates, Claim, Discounts, Write-off & Bad-debts | - | -0.44 |
| Total | 25.94 | 39.12 |

NOTE 19 Earnings per share

₹ in Lakhs

| Particulars | As at 31-Mar-2025 | As at 31-Mar-2024 |
|---|----------------------|----------------------|
| Basic | | |
| Net profit / (loss) for the year from continuing operations | 22.03 | 25.88 |
| Less: Preference dividend and tax thereon | | |
| Net profit / (loss) for the year from continuing operations attributable to the equity shareholders | 22.03 | 25.88 |
| Weighted average number of equity shares | 37,10,000 | 37,10,000 |
| Par value per share | Rs.10 | Rs. 10 |
| Earnings per share from continuing operations - Basic | 0.59 | 0.70 |

19.0 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.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025**19.01 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 as 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.

19.02 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.

19.03 Functional & presentation Currency

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

19.04 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.

19.05 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.

20.00 Summary of Significant Accounting Policies**20.01 Revenue recognition**Income from services

Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Foreseeable losses on such contracts are recognised when probable.

20.02 Other income

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025**20.03 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. Useful life of the asset is as per schedule II of the Companies Act, 2013

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.

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.

20.04 Employee benefits

The company employs less than 5 employees and hence the provision of PF, ESIC and Gratuity are not applicable to the company. Therefore, no provision has been made for employee benefit expenses.

20.05 Leases

Lease arrangements are a short term arrangement only for a period of one year, therefore, the lease rental is debited to the profit and loss account. Lease Asset and Liability as per IND AS 116 is not created.

20.06 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.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025**20.07 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.

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.

20.08 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.

20.09 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.

20.10 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.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

Note 21 Disclosures under Indian Accounting Standards 24

| Description of relationship | Names of related parties |
|--|--|
| 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 | (1) Kajol Kanchan |
| Company in which KMP / Relatives of KMP can exercise significant influence | (1) |

Note: Related parties have been identified by the Management

₹ in Lakhs

Details of related party transactions during the year ended 31-Mar-2025 and balances outstanding as at 31-Mar-2025 Amount in thousand

| Particulars | Year ended 31-Mar-2023 | Year ended 31-Mar-2022 |
|---|---------------------------|---------------------------|
| 1 Receiving of services / Director Sitting Fees | | |
| <u>A. KMP</u> | | |
| a) Antoo Kallan | 2.16 | 2.16 |
| b) Suresh Salian | 1.62 | 1.62 |
| c) Bijal Durgavale | 1.20 | 1.20 |
| d) Rajendraprasad Tiwari | 1.20 | 1.20 |
| e) Amit Maheshwari | - | 2.88 |
| f) Prashant Agarwal | 3.14 | 3.14 |
| <u>Remuneration to Director</u> | | |
| a) Apurv Bhargava | 8.40 | 7.00 |
| Trade Payables - Salary payable | | |
| <u>A. KMP</u> | | |
| a) Apurv Bhargava | 0.65 | 0.65 |
| b) Prashant Agarwal | 0.26 | 0.26 |

Note: The Managerial Remuneration paid to Managing Director is more than 11% of the profits computed u/s 198. However, the remuneration of ₹ 8,40,000/- has been approved by a special resolution in the AGM dt. 01.09.2023 for a period of 5 years.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

NOTE 22 Audit Fees

₹ in Lakhs

| Particulars | Year ended 31-Mar-2023 | Year ended 31-Mar-2022 |
|-------------------------------------|---------------------------|---------------------------|
| Payments to the auditor as - | | |
| (1) for Statutory Audit | 0.50 | 0.50 |
| (2) for other services | 0.30 | 0.30 |
| | 0.80 | 0.80 |

Note 23 General

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

NOTE 24 Ageing of Trade Receivables

₹ in Lakhs

| For the Year ended 31-March-2025 | | | | | | |
|--|--|-------------------|-----------|-----------|------------------|-------|
| Particulars | Outstanding for following periods from due date of payment | | | | | |
| | Less than 6 months | 6 months - 1 year | 1-2 years | 2-3 years | More than 3years | Total |
| (i) Undisputed Trade receivables – considered good | 5.66 | - | 11.57 | - | - | 17.23 |
| (ii) Undisputed Trade Receivables – which have significant increase in credit risk | | | | | | |
| (iii) Undisputed Trade Receivables – credit impaired | | | | | | |
| (iv) Disputed Trade Receivables– considered good | | | | | | |
| (v) Disputed Trade Receivables – which have significant increase in credit risk | | | | | | |
| (vi) Disputed Trade Receivables – credit impaired | | | | | | |

NOTES FORMING PART OF THE FINANCIAL STATEMENTS YEAR ENDED 31-MARCH-2025

₹ in Lakhs

| For the Year ended 31-March-2024 | | | | | | |
|--|--|-------------------|-----------|-----------|-------------------|-------|
| Particulars | Outstanding for following periods from due date of payment | | | | | |
| | Less than 6 months | 6 months - 1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) Undisputed Trade receivables – considered good | - | 11.57 | - | - | - | 11.57 |
| (ii) Undisputed Trade Receivables – which have significant increase in credit risk | | | | | | |
| (iii) Undisputed Trade Receivables – credit impaired | | | | | | |
| (iv) Disputed Trade Receivables– considered good | | | | | | |
| (v) Disputed Trade Receivables – which have significant increase in credit risk | | | | | | |
| (vi) Disputed Trade Receivables – credit impaired | | | | | | |

NOTE 25 Trade Payable

For the Year ended 31-March-2024

₹ in Lakhs

| Particulars | Outstanding for following periods from due date of payment# | | | | |
|-----------------------------|---|-----------|-----------|-------------------|-------|
| | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | Total |
| (i) MSME | | | | | |
| (ii) Others | 0.29 | - | - | - | 0.29 |
| (iii) Disputed dues – MSME | - | - | - | - | - |
| (iv) Disputed dues – Others | - | - | - | - | - |

In terms of our report attached

For D R Mehta and Associates
Chartered Accountants
Firm Registration No. 106207W

For HCKK ventures Limited

Sd/-
Devangi Shah
Membership No. 104263
Place : Mumbai
Date : 29.05.2025
UDIN : 25104263BOEPBW3425

Sd/-
Apurv Bhargava
MD / CEO
DIN : 10175879
Place : Mumbai

Sd/-
Suresh Salian
Director
DIN: 09189069
Place: Mumbai

Sd/-
Prashant Agarwal
Company Secretary
Place: Mumbai

BOARD'S REPORT

The Directors are pleased to present 42nd Annual report and the Audited Financial Statement for the year ended 31st March, 2025 together with the Auditor's Report thereon.

1) Financial Summary:

| Particulars | 2024-25 | 2023-24 |
|--|--------------|--------------|
| Total Income | 68.87 | 83.20 |
| Financial Costs | -- | -- |
| Depreciation and Amortization | 0.09 | 0.07 |
| Profit before tax and exceptional items | 29.47 | 32.62 |
| Exceptional income | -- | -- |
| Profit after exceptional items before tax | 29.47 | 32.62 |
| Taxes(benefit) | 7.44 | 6.74 |
| Profit after tax | 22.03 | 25.88 |
| Other Comprehensive Income / (Loss) | -- | -- |
| Net Profit | 22.03 | 25.88 |
| Earnings per share (Basic) | 0.59 | 0.70 |

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 retain the entire amount of profit for FY 2024-25 appearing in the Statement of profit and loss.

4) Changes in the nature of Business:

During the year under review the Company did not undergo any change in the nature of its business.

5) Company's Performance:

The revenue for Current Year was ₹ 68.87 Lakhs, Lower by ₹ 14.33 Lakhs over the previous year's revenue of ₹ 83.20 Lakhs. The profit after tax (PAT) attributable to shareholders and non-controlling interests for Current Year and Previous Year was ₹ 22.03 Lakhs and ₹ 25.88 Lakhs, respectively.

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:

Your Company is into the business of Service Sector and is not involved in any manufacturing activity. The information as applicable and required to be provided under Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014, is given hereunder:

- Steps taken or impact on conservation of energy - The operations of your Company are not energy- intensive. However, adequate measures have been initiated for conservation of energy.
- Steps taken by the Company for utilizing alternate source of energy - though the operations of the Company are not energy intensive, the Company shall explore alternative source of energy, as and when the necessity arises

- iii. Capital investment on energy conservation equipment - Nil

B) Technology Absorption:

- i. Efforts made towards technology absorption - The minimum technology required for the business has been absorbed
- ii. Benefits derived like product improvement, cost reduction, product development or import substitution - Not Applicable
- iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) –
 - a. the details of technology imported - Not Applicable
 - b. the year of import - Not Applicable
 - c. whether the technology has been fully absorbed - Not Applicable
 - d. if not fully absorbed, areas where absorption has not taken place, and the reasons thereof - Not Applicable
 - e. Expenditure incurred on Research and Development - Not Applicable

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, 2025 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 2024-25 the Contracts Arrangements entered into by the Company with related parties were approved 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.

There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large and thus, a disclosure in the prescribed Form AOC-2 in terms of Section 134 of the Act is not required.

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) Human Resources:

Your Company considers people as one of the most valuable resources. It believes in the theme that success of any organization depends upon the engagement and motivation level of employees. All employees are committed to their work and proactively participate in their area of operations. The Company's HR philosophy is to motivate and create an efficient work force as manpower is a vital resource contributing towards development and achievement of organisational excellence.

13) 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, 2025.

14) 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.

15) Directors:**a. Directors And Key Managerial Personnel:**

As on 31st March, 2025, 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.

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.

16) 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.

17) Meetings of the Board:

The Board of Directors met Five (5) times on 23rd May, 2024, 31st July, 2024, 11th November, 2024, 19th November, 2024, 12th February, 2025 during the Financial Year 2024-25. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and Regulation 17 of the Listing Regulations.

18) 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, 2025, 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, 2025 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.

19) 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.

20) 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.

21. Material Changes and Commitments affecting the Financial Position of the Company:

Post closure of the financial year, the Company received a request from the Board of Softlink Global Private Limited (Transferee Company 1) for withdrawal of the proposed merger, citing continued delays in implementation. Pursuant to the same, the Board of the Company, at its meeting held on 12th July 2025, resolved to withdraw the merger and amalgamation application filed with BSE except this there were no material changes and commitments affecting the financial position of the Company between the financial year of the Company to which the financial statements relate and the date of the report

22) 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:

In terms of Regulation 24A read with other applicable provisions of the SEBI Listing Regulations and applicable provisions of the Companies Act, 2013, the Company is required to appoint Secretarial Auditors for a period of 5 years commencing FY2025-26, to conduct the secretarial audit of the Company in terms of Section 204 and other applicable provisions of the Companies Act, 2013 read with Regulation 24A and other applicable provisions of the SEBI Listing Regulations.

For identification of Secretarial Auditor, the Management of the Company had initiated the process and had detailed interactions with certain eligible audit firms and assessed them against a defined eligibility and evaluation criteria.

As part of the assessment, the Management also considered the eligibility and evaluated the background, expertise and past performance of M/s HD and Associates as the Secretarial Auditors of the Company from 2019 till date.

The Management presented the outcome of the assessment to the Audit Committee of the Board.

The Audit Committee considered the findings of the Management and recommended to the Board, the appointment of M/s. HD and Associates as the secretarial auditors of the Company for a period of five years commencing from the conclusion of the ensuing 42nd Annual General Meeting scheduled to be held on 23rd September, 2025, through the conclusion of 46th Annual General Meeting of the Company to be held in the year 2030, for conducting secretarial audit of the Company for the period beginning from FY2025-26 through the FY2029-30.

The Board considered the recommendation of the Audit Committee with respect to the appointment of M/s. HD and Associates as the Secretarial Auditors of the Company. Based on due consideration, the Board recommends for your approval, the appointment of M/s. HD and Associates as the Secretarial Auditors of the Company for a period of five years commencing from the conclusion of the ensuing 42nd Annual General Meeting scheduled to be held on 23rd September, 2025, through the conclusion of 46th Annual General Meeting of the Company to be held in the year 2030, for conducting secretarial audit of the Company for the period beginning from FY2025-26 through FY2029-30.

The Secretarial Audit Report confirms that the Company has complied with the provisions of the Act, Rules, Regulations and Guidelines and that there were no deviations or non-compliances. The Secretarial Audit Report is provided as Annexure-II to this Report. The Secretarial Audit Report does not contain any qualifications, reservations or adverse remarks or disclaimers.

The above proposal and related information forms part of the Notice of the AGM and is placed for your approval.

23) 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 or to the Central Government.

24) Listing with Stock Exchanges:

Your Company is listed with the BSE Limited and the Company has paid the listing fees to Bombay Stock Exchange.

25) 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.

26) Maternity Benefits:

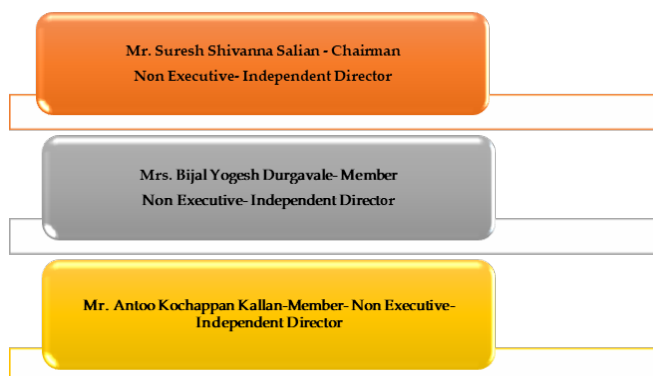
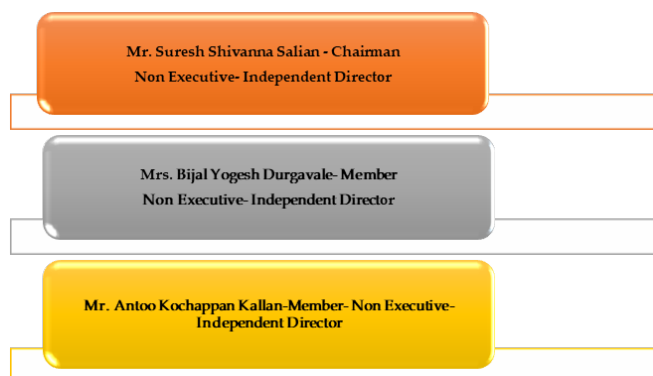
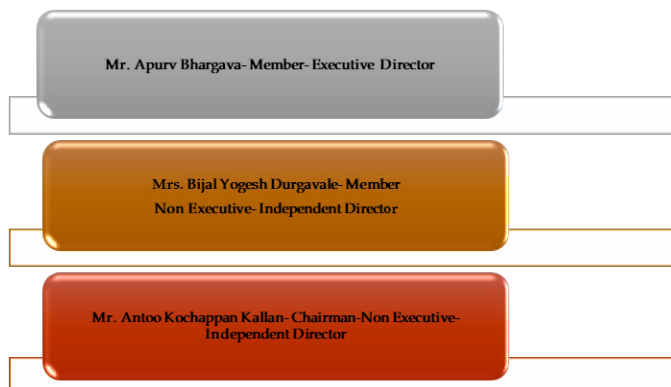
Your Company is committed to upholding the rights and welfare of its women employees. During the year under review, the Company continued to comply with the provisions of the Maternity Benefit Act, 1961, as amended from time to time.

The Company provides maternity benefits to eligible female employees, including paid maternity leave, nursing breaks, and other necessary facilities, in accordance with the law. The Company also supports a conducive and inclusive workplace environment to ensure the health, safety, and dignity of women employees during and after maternity.

27) 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 | 4 |
| 2. | Stakeholder's Relationship Committee | 1 |
| 3. | Nomination & Remuneration Committee | 1 |

28) COMPOSITION OF COMMITTEE OF BOARD OF DIRECTORS:**Audit Committee****Nomination & Remuneration Committee****Stakeholders Relationship Committee****29) 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.

30) 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 info@hckkventures.com.

31) Corporate Governance:

The Company has complied with the Corporate Governance requirements under the Companies Act, 2013 and as stipulated under the Listing Regulations, 2015. A separate section on Corporate Governance under the Listing Regulations, 2015 along with a certificate from the auditors confirming the compliance, is annexed in this Annual Report.

32) Share Capital:

The Authorised share capital of the Company is INR. 50,00,00,000/- (Indian Rupees Fifty Crores) divided into 5,00,00,000 (Five Crore) Equity shares of INR. 10/- (Indian Rupees Ten) each.

The issued, subscribed and Paid up capital of the Company is INR.3,71,00,000/- (Indian Rupees Three Crore Seventy One Lakh) divided into 37,10,000 (Thirty Seven Lakhs Ten Thousand) Equity shares of INR.10/- (Indian Rupees Ten) each.

33) Business Responsibility Report:

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

34) Compliance with Secretarial Standards:

The Company has been in compliance with the applicable Secretarial Standards during the Financial Year 2024-2025.

35) 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 2024-25:

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

36) 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.

37) Equity Shares in the Suspense Account:

During the year under review, and in accordance with the requirement of Regulation 34(3) and Part F of Schedule V to the Listing Regulations, there were no shares transferred to suspense account.

38) 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/-
Apurv Bhargava
Managing Director
DIN: 10175879

Place: Mumbai
Date: 13th August, 2025

Sd/-
Antoo Kochappan Kallan
Director
DIN: 02489070

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:

| Particulars | 2024-25 | 2023-24 |
|--|--------------|--------------|
| Total Income | 68.87 | 83.20 |
| Financial Costs | -- | -- |
| Depreciation and Amortization | 0.09 | 0.07 |
| Profit before tax and exceptional items | 29.47 | 32.62 |
| Exceptional income | -- | -- |
| Profit after exceptional items before tax | 29.47 | 32.62 |
| Taxes(benefit) | 7.44 | 6.74 |
| Profit after tax | 22.03 | 25.88 |
| Other Comprehensive Income / (Loss) | -- | -- |
| Net Profit | 22.03 | 25.88 |
| Earnings per share (Basic) | 0.59 | 0.70 |

During the financial year under review the revenue from operations has decreased from INR. 83.20 Lakhs to INR. 68.87 Lakhs.

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

The revenue for FY 2025 was ₹ 68.87 Lakhs, Lower by 20.80 percent over the previous year's revenue of ₹ 83.20 Lakhs. The profit after tax (PAT) attributable to shareholders and non-controlling interests for FY 2025 and FY 2024 was ₹ 22.03 Lakhs and ₹ 25.88 Lakhs, respectively.

Segment Wise or Product Wise Performance:

(Rs. In Lakhs)

| FY 2024-2025 | FY 2023-2024 | % Increase/(Decrease) |
|--------------|--------------|-----------------------|
| 46.88 | 62.24 | -24.68% |

Business 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.

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.

Development On Human Resource:

At HCKK Ventures Limited 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.

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.

Internal Control System:

In last five years, the company has concentrated on reduction of fixed expenses and has also reduced direct variables cost. It has concentrated on value added products and optimize on available cash flow.

The management is ensuring an effective internal control system to safeguard the assets of the company. Efforts for continued improvement of internal control system are being consistently made in this regard.

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.

Financial Ratios:

| Ratio | Basis of Ratio | Ratio Current Year | Ratio Previous Year | Variance % | Reason for major variance |
|-----------------------------|--|--------------------|---------------------|------------|---|
| Current Ratio | Current Asset/ Current Liabilities | 66.20 | 50.70 | 30.56% | Current assets have increased, while current liabilities have decreased compared to the previous year. |
| Debt Equity Ratio | Total Debt/ Shareholder's Equity | 0.01 | 0.01 | -5.02 | The ratio remains very low at 0.01, indicating almost no reliance on debt financing. |
| Debt Service Coverage Ratio | Earnings available for debt service / Debt Service | - | - | - | - |
| Return on Equity Ratio | Net Profit after Tax/ Average Shareholder's Equity | 5.02% | 6.21% | -19.14% | There is increase in operational Expenditure of the company and hence there is decreased in return on Equity as compared to previous year |
| Inventory turnover Ratio | Cost of Goods Sold/ Average Inventories | - | - | - | Not Applicable |
| Debtor Turnover | Net Credit Sales/ Accounts Receivables | 2.72 | 5.38 | -49.42 | The Debtors Turnover Ratio has decreased compared to the previous year. |

| Ratio | Basis of Ratio | Ratio Current Year | Ratio Previous Year | Variance % | Reason for major variance |
|-------------------------------|--|--------------------|---------------------|----------------|---|
| Trade Payables Turnover Ratio | Net Credit Purchases/ Accounts Payable | - | - | - | Not Applicable |
| Net Profit Ratio | Net Profit/Net Sales | 47.00% | 41.58% | 13.03% | There is increase in overall operations of the company and hence there is Increase in profit. |
| Return on Capital Employed | EBIT/Capital Employed (Total Assets - Current Liability) | 0.05 | 0.06 | -19.14% | The drop from 0.06 to 0.05 indicates reduced efficiency in capital usage to generate operating profits. |
| Interest coverage Ratio | Not Applicable | Not Applicable | Not Applicable | Not Applicable | Not Applicable |

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

Sd/-
Apurv Bhargava
Managing Director
DIN: 10175879

Sd/-
Antoo Kochappan Kallan
Director
DIN: 02489070

Place: Mumbai
Date: 13th August, 2025

**ANNEXURE II TO DIRECTOR REPORT
MR- 3 SECRETARIAL AUDIT REPORT**

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[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** (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, 2025, 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 2025, 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 (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 Service Sector as given below:
- 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 1 and 2 issued by The Institute of Company Secretaries of India with respect to board and general meetings respectively
- II. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("SEBI LODR")

During the year under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards otherwise 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.

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:

The Company has obtained Shareholder's approval in the 41st Annual General Meeting held on 05th September, 2024 for the following matter:

- a. Adoption of 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.

As on date of signing of this report, the Company had withdraw the Scheme of Arrangement filed with stock Exchange for the merger of Softlink Global Private Limited ("SGPL/ Transferor Company-1") and Ivolve Holdings Private Limited ("IHPL/ Transferor Company-2") ("Transferor Company") with HCKK Ventures Limited ("HCKK") ("Transferee Company").

**FOR HD AND ASSOCIATES
COMPANY SECRETARIES**

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

**PLACE: MUMBAI
DATE: 13TH AUGUST, 2025
UDIN: A047700G000993953
PEER REVIEW NO: 2208/2022**

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

Annexure-1 to Secretarial Audit Report

To,
The Members,
HCKK Ventures Limited,
Office No. 514, Roongta Business Centre,
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

7. 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.
8. 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: 13TH AUGUST, 2025
UDIN: A047700G0009913959
PEER REVIEW NO: 2208/2022**

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

Annexure III To Director Report

Particulars of Employee

- I. Ratio of the remuneration of each Director to the median remuneration of the Employees of the HCKK Ventures Limited for the Financial year 2024-25 and the percentage increase in remuneration of each Director and KMPs of the Company for the financial Year 2024-25:

| Name Of Director/ KMP | Remuneration/ Sitting fees of Director/KMP for financial year 2024-25 (in Lakh) | % increase in remuneration in the Financial Year 2024-25 | Ratio of remuneration of each Director to MRE for Financial Year 2024-25 |
|--|--|--|---|
| Antoo Kochappan Kallan (Director) | 2.16 | 2.16 | - |
| Bijal Yogesh Durgavale (Director) | 1.20 | 1.20 | - |
| Suresh Salian (Director) | 1.62 | 1.62 | - |
| Rajendraprasad Bhagirthi Tiwari (CFO) | 1.20 | 1.20 | - |
| Prashant Agarwal (Company Secretary) | 3.14 | 3.14 | - |
| Suresh Salian (Non-Executive Independent Director) | 1.20 | 1.20 | - |
| Apurv Bhargava (Managing Director and CEO) | 7.00 | 8.40 | 22.26% |

- II. The percentage increase in the median remuneration of Employees of HCKK Ventures Limited in the financial year 2024-25: NIL
- III. Permanent employees on the rolls of HCKK Ventures Limited as on 31st March, 2025: 3
- IV. Average percentage Increase made in the salaries of employees other than the managerial personnel in financial year i.e. 2024-25 as 40%.
- V. As regards, comparison of managerial remuneration of 2024-25 over 2023-24, details of the same are given in the above table at sr. no. I.
- VI. 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/-
Apurv Bhargava
Managing Director
DIN: 10175879

Sd/-
Antoo Kochappan Kallan
Director
DIN: 02489070

Place: Mumbai
Date: 13th August, 2025

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- 422009.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of HCKK Ventures Limited CIN: L45100MH1983PLC263361 and having registered office situated at Office No. 514, Roongta Business Center, 5th Floor, Govind Nagar, Nashik- 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, 2025 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 Shivanna 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: 13th August, 2025
UDIN: A047700G000993920
PEER REVIEW NO: 2208/2022**

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

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, 2025. 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 31.03.2024 | As at 31.03.2023 | As at 31.03.2022 |
|-----------------------|------------------|------------------|------------------|
| Paid up Share Capital | 3,71,00,000 | 3,71,00,000 | 3,71,00,000 |
| Net Worth | 4,16,71,412 | 3,90,83,490 | 3,61,54,409 |

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: 13th August, 2025

UDIN: A047700G000993898

PEER REVIEW NO: 2208/2022

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

FRN: S2018MH634200

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 42ND ANNUAL GENERAL MEETING OF THE MEMBERS OF HCKK VENTURES LIMITED WILL BE HELD ON TUESDAY, 23RD SEPTEMBER, 2025 AT 01:00 P.M. AT SURYA HOTEL, MUMBAI AGRA ROAD, INDIRA NAGAR, NASHIK- 422009 TO TRANSACT THE FOLLOWING BUSINESSES TO TRANSACT THE FOLLOWING BUSINESSES:

Ordinary Business:

1. To receive, consider and adopt the Audited Financial Statements for the Year Ended 31st March, 2025 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, 2025 together with the reports of Board and Auditors thereon be and hereby considered and adopted.”

Special Business:

2. Appointment of HD & Associates as Secretarial Auditor of the Company:

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

“RESOLVED that pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013, and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 read with Regulation 24A and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and based on recommendation of Audit Committee of Directors and the Board of Directors, M/s HD & Associates, Practicing Company Secretaries, (Firm registration no. S2018MH634200), be and are hereby appointed as Secretarial Auditor of the Company, to hold office for a term of 5 (five) consecutive years commencing from FY2025-26 to FY2029-30 to undertake Secretarial Audit of the Company, on such remuneration plus applicable taxes, travel and actual out-of-pocket expenses, as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditor from time to time;

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient and desirable for the purpose of giving effect to this resolution.”

By The Order of the Board of Directors
For HCKK Ventures Limited
Sd/-

Date: 13th August, 2025
Place: Mumbai

Prashant Agarwal
Company Secretary cum Compliance Officer

Explanatory Statement Pursuant to Section 102 of the Companies Act, 2013:**Item No. 02:**

Pursuant to recent amendments to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), a listed entity is required to appoint a Secretarial Audit firm for up to two terms of five consecutive years, subject to Members approval at the Annual General Meeting.

In this regard, based on the recommendation of the Audit Committee of Directors, the Board of Directors, at its meeting on 29th May, 2025, approved the appointment of M/s. HD and Associates, Practicing Company Secretaries (Firm Registration No. S2018MH634200), as the Company's Secretarial Auditor for five years commencing from FY2025-26 to FY2029-30, subject to Members' approval, after taking into account the eligibility of the firm's qualification, experience, independent assessment, competency and Company's previous experience based on the evaluation of the quality of audit work done by them in the past.

The Company has received a consent letter from HD and Associates, confirming their willingness to undertake the Secretarial Audit and issue the Secretarial Audit Report in accordance with Section 204 of the Act along with other applicable provisions, if any, under the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended.

HD and Associates hereby affirms its compliance with Regulation 24A(1B) of the Listing Regulations in providing services to the Company. Further, HD and Associates confirms that they hold a valid peer review certificate issued by ICSI and it fulfills all eligibility criteria and has not incurred any disqualifications for appointment, as outlined in the SEBI circular dated December 31, 2024.

HD and Associates is a leading firm of practicing Company Secretaries with over 7 years of experience in delivering comprehensive professional services across Corporate Laws, SEBI Regulations and FEMA Regulations.

The Board of Directors has approved remuneration of Rs. 2,00,000/- plus applicable taxes and out of pocket expenses for FY26 and for subsequent years of the term, such fee as determined by the Board on recommendation of Audit Committee of Directors in consultation with HD and Associates. Besides the audit services, the Company would also obtain permitted services which are to be mandatorily received from the Secretarial Auditor under various statutory regulations from time to time, for which HD and Associates will be remunerated separately on mutually agreed terms. The Board of Directors, may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Secretarial Auditor

None of the Directors, Key Managerial Personnel (KMP) and their relatives are, in any way, concerned or interested in the resolution at Item No. 02 of the accompanying Notice.

Accordingly, the Board recommends the resolution as set out at Item No. 02 of this Notice for approval of the Members of the Company as a Special Resolution.

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 42nd 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 42nd 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 42nd 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 42nd 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 42nd Annual General Meeting) i.e. www.evotingindia.com.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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. Tuesday, 16th September, 2025, 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.
8. 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. Tuesday, 16th September, 2025, 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.
9. The remote e-voting will commence on Saturday, 20th September, 2025 at 09:00 A.M. and will end on Monday, 22nd September, 2025 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. Tuesday, 16th September, 2025 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.
10. 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.

11. 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. Tuesday, 16th September, 2025.
12. The Register of Members and Transfer Books of the Company in respect of the Equity Shares of the Company will remain closed from Tuesday 16th September, 2025 to Tuesday, 23rd September, 2025, both days inclusive.
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.
14. Members seeking any information about any matter to be placed at the Annual General Meeting are requested to write to the Company on or before Saturday, 13th September, 2025, through e-mail on info@hckkventures.com. The same will be replied by the Company suitably.
15. Members attending the Annual General Meeting through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
16. Pursuant to Section 113 of the Act, institutional/ corporate members are requested to send a duly certified copy of the board resolution authorizing their representative to attend and vote at the AGM before e-voting or attending the AGM to info@hckkventures.com.
17. **The Instructions 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 Saturday, 20th September, 2025 at 09:00 A.M. and ends on Monday, 22nd September, 2025 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 (record date) of 16th September, 2025 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 | <ol style="list-style-type: none"> 1) 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.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) 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. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) 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.cdslindia.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. |
| Individual Shareholders holding securities in demat mode with NSDL Depository | <ol style="list-style-type: none"> 1) 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 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>2) 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>3) 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> <p>4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. 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 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> |
| Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP) | 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. |

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.evoting@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.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on “Shareholders” module.
- 3) 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.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) 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.
- 6) 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 | <p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <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) | <p>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.</p> <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@cdslindia.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.

18. Instructions For Those 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, 22nd August, 2025. However, a cut-off date for determining shareholders eligible for voting is Tuesday, 13th September, 2025. The members who are not shareholders as on Friday, 22nd August, 2025 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 Mumbai Lakshdeep in the Marathi language.
- 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.
- 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 Tuesday, 13th September, 2025 shall be entitled to vote at the Meeting.
- 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.

Contact Details:

| | | |
|------------------------------------|---|--|
| Company | : | HCKK Ventures Limited Registered Office: Office No. 514, Roongta Business Center, 5 th Floor, Govind Nagar, Nashik, Indira Nagar (Nashik), Nashik-422009, Maharashtra, India. |
| Registrar And Share Transfer Agent | : | Purva Shareregistry (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) Limited (CDSL) |
| E-mail | : | helpdesk.evoting@cdslindia.com |

**By The Order of the Board of Directors
For HCKK Ventures Limited
Sd/-**

**Date: 13th August, 2025
Place: Mumbai**

**Prashant Agarwal
Company Secretary cum Compliance Officer**

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, 5 th Floor, Govind Nagar, Nashik- 422009 |

| | |
|---------------------|--|
| 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.....

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 42nd Annual General Meeting of the Company, to be held on the Tuesday, 23rd September, 2025 at 01:00 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, 2025. |
| Special Business: | |
| 2 | Appointment of HD & Associates as Secretarial Auditor of the Company. |

Signed this day of 2025

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**CIN-L45100MH1983PLC263361**

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

Tel: +91 8976707683 Email: info@hckkventures.com

42ND 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 42nd Annual General Meeting to be held in the Surya Hotel, Mumbai Agra Road, Indira Nagar, Nashik- 422009 on Tuesday, 23rd September, 2025 at 01:00 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 42ND ANNUAL GENERAL MEETING TO BE HELD ON 23RD SEPTEMBER, 2025 AT 01:00 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 Shared 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, 2025 | | | |
| 02 | Appointment of HD & Associates as Secretarial Auditor of the Company | | | |

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.

[illegible]

if undelivered please return to

HCKK VENTURES LIMITED

Registered Address

**OFFICE NO. 514, ROONGTA BUSINESS CENTER,
5TH FLOOR, GOVIND NAGAR, NASHIK- 422009**