

# 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](mailto:info@hckkventures.com) Website: [www.hckkventures.com](http://www.hckkventures.com)

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**Date: 11<sup>th</sup> November, 2025**

To,  
BSE Limited,  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.  
**Scrip Code: 539224**

**Sub: Outcome of Board Meeting held on Tuesday, 11<sup>th</sup> November, 2025.**

Dear Sir/ Madam,

In terms of Regulation 30 read with part A of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), we wish to inform you that, Board of Directors in their meeting held today i.e. 11<sup>th</sup> November, 2025 has inter-alia considered and approved the following:

1. Un-audited Financial Results along with Limited Review Report as submitted by the statutory auditor of the Company for the Second Quarter and Half Year Ended 30<sup>th</sup> September, 2025. **(Annexure 1)**

The Board meeting started at 06:00 P.M. and concluded at 06:50 P.M.

Kindly take the above on record.

Thanking You,

Yours Faithfully,

**For HCKK Ventures Limited**

**Prashant Agarwal**  
**Company Secretary Cum Compliance Officer**

# **D.R.MEHTA & ASSOCIATES**

**(CHARTERED ACCOUNTANTS)**

**H-2, EVEREST BUILDING, 9<sup>TH</sup> FLOOR, TARDEO CIRCLE, MUMBAI - 400034**

**TEL: 23513758 / 23520330 FAX: 66607263, 9322508373**

**Email ID: [info@drmehta.in](mailto:info@drmehta.in), [vikram@drmehta.in](mailto:vikram@drmehta.in), [ashok@drmehta.in](mailto:ashok@drmehta.in)**

Limited Review Report on Unaudited Quarterly Standalone Financial Results of HCKK Ventures Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

To the Board of Directors of

HCKK VENTURES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of HCKK VENTURES LTD for the quarter ended 30<sup>th</sup> September 2025 (the statement).

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

## **Basis of Qualified Conclusion**

The Company has not recognised Expected Credit Loss (ECL) on its trade receivables, which constitutes a departure from the provisions of Indian Accounting Standard (Ind AS) 109 – Financial Instruments, which requires the measurement of impairment on financial assets using the Expected Credit Loss model. The Company has recorded the trade receivables at their gross values without such provision.

Had the Company recognised the Expected Credit Loss as required by Ind AS 109, the carrying amount of trade receivables would have been reduced by ₹ 34,98,890/-, total assets would have

been lower by the said amount and the loss reported would have increased by ₹ 34,98,890/- as on the reporting date.

### **Qualified Conclusion**

Based on our review conducted as above, *except* for the effects of the matter described in the Basis of Qualified Conclusion, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any other material misstatement.

For D.R.Mehta & Associates,  
Chartered Accountants  
(Firm Reg. No. 106207W)



Partner  
Ashok Mehta  
(Membership No. 101746)  
UDIN: 25101746BM11LV7878  
Place: Mumbai  
Date: 11<sup>th</sup> November 2025

**Unaudited Financial Results for the Quarter Ended 30 September 2025**

Date: 11th November'2025

**HCKK VENTURES LIMITED**

CIN: L45100MH1983PLC263361

Regd: Office: 514, Roongta Business Center, Govind Nagar, Nashik - 422009

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**Unaudited Financial Results for the Quarter Ended 30 September 2025**

Sr. No	Particulars	Quarter Ended			(Rs. In Lakhs)	
					Year to date figures for current period ended	
		30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	30-06-2025 (Unaudited)	30-09-2025 (Unaudited)	31-03-2025 (Audited)
1	Revenue from Operations	0.00	9.90	15.05	15.05	46.88
2	Other Income	5.88	6.95	5.66	11.54	21.99
3	<b>Total Income</b>	<b>5.88</b>	<b>16.85</b>	<b>20.71</b>	<b>26.59</b>	<b>68.87</b>
4	<b>Expenditure</b>					
	a) Employee benefits expense	3.45	3.31	3.40	6.85	13.36
	g) Depreciation and amortisation expense	0.02	0.02	0.02	0.04	0.09
	h) Other Expenses	5.44	6.26	3.57	9.01	25.94
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>8.91</b>	<b>9.58</b>	<b>6.99</b>	<b>15.90</b>	<b>39.39</b>
5	Profit before Exceptional and Extra Ordinary items and Tax	-3.03	7.27	13.72	10.68	29.47
6	Extra ordinary & Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax	-3.03	7.27	13.72	10.68	29.47
8	<b>Tax expenses</b>					
	a) Current Tax	-1.68	1.80	3.49	1.81	7.44
	b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
	c) Tax of Previous Year	0.00	0.00	0.00	0.00	0.00
	Sub Total (a + b)	-1.67	1.80	3.49	1.81	7.44
9	Profit/(Loss) for the period from continuing operations	-1.36	5.47	10.23	8.87	22.03
10	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinuing operations (after tax)	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit (+)/ Loss (-) for the period</b>	<b>-1.36</b>	<b>5.47</b>	<b>10.23</b>	<b>8.87</b>	<b>22.03</b>
14	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>A</b>					
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	<b>B</b>					
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
15	<b>Total Comprehensive Income for the period (13+14)</b> (Comprising Profit (Loss) and Other Comprehensive Income for the period)	<b>-1.36</b>	<b>5.47</b>	<b>10.23</b>	<b>8.87</b>	<b>22.03</b>
16	<b>Earning Per Share (EPS)</b> (face value of ₹. 10 each)					
	a) Basic	-0.04	0.15	0.28	0.24	0.59
	b) Diluted	-0.04	0.15	0.28	0.24	0.59

**Notes:**

- The above results were taken on record at the meeting of the Board of the Directors of the Company held on 11th November, 2025. The above results have been reviewed by the Audit Committee and approved by the Board of Directors.
- Comparative figures have been regrouped/ rearranged wherever considered necessary.
- The result will be available on Company's website - www.hckkventures.com

In terms of our report attached

For D.R. Mehta &amp; Associates

Chartered Accountants

Firm's Registration No : 106207W

Ashok Mehta

Membership No. 101746

Place : Mumbai

Date : 11th November 2025

UDIN : 25101746BM11LV7878

For HCKK VENTURES LIMITED



Apurv Bhargava

MD / CEO

DIN : 10175879

Place : Mumbai

Date: 11th November 2025

Suresh Salian

Director

DIN : 09189069

Place : Mumbai

Date: 11th November 2025



**HCKK VENTURES LTD**  
CIN : L45100MH1983PLC263361  
Cash Flow statement for the year ended September 30,2025

Particulars	Year ended 30-Sept 2025		Year ended 31-Mar-2025	
	Rs	Rs	Rs	Rs
<b>A. Cash flow from Operating Activity</b>				
Net profit / (loss) before extraordinary items and Tax		10.68		29.47
Adjustments for				
Provision w/off	-		-0.01	
Depreciation and amortisation	0.04		0.09	
Interest Income	11.54		-21.99	
(Profit) / Loss on sale of assets	-	11.58	-	-21.91
Changes in working capital		22.26		7.56
<b>Adjustments for (Increase) / decrease in operating assets :</b>				
Trade receivables	-17.76		-5.65	
Short term Loans and advances	-		-	
Other current assets	-2.16		6.44	
<b>Other Financial Assets</b>				
<b>Adjustments for Increase / (decrease) in operating liabilities :</b>				
Trade payables	-		-6.64	
Current liabilities and other long term liabilities	-		-0.29	
Long term provisions	-4.78		-1.94	
Cash flow from extraordinary items	-	-24.69	-	-8.07
Cash generated from operations				
Income tax (paid) refunds				
<b>Net cash flow from / used in operating activities (A)</b>		-2.43		-7.40
<b>B. Cash flow from Investing activity</b>				
Fixed Deposit Matured				
Investment in Fixed Deposits		99.09		0.90
Interest Income		-		-13.07
<b>Net cash flow from / (used in) Investment activity (B)</b>		-11.54		21.99
<b>C. Cash flow from Financing activity</b>				
Finance cost				
<b>Net cash flow / (used in) Financing activities (C)</b>				
<b>Net increase / ( decrease) in cash and cash equivalents (A+B+C)</b>		85.12		2.42
Cash at the beginning of the year		28.71		26.29
Cash and cash equivalents at the end of the period		113.83		28.71
<b>Net increase / ( decrease) in cash and cash equivalents</b>		85.12		2.42
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet</b>				
Cash and cash equivalents as per Balance sheet ( refer note no 6)		113.83		28.71
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)				
<b>Cash and cash equivalents as at the end of the year *</b>				
*Comprises				
(a) Cash on hand	0.01		0.01	
(b) Cheques , drafts on hand				
(c) Balances with banks	113.82		28.70	
(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 18 current investments )				
		113.83		28.71

The accompanying notes are integral part of these Financial Statements

In terms of our report attached

For D.R. Mehta & Associates

Chartered Accountants

Firm's Registration No: 106207W



Ashok Mehta  
Membership No. 101746

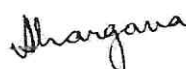
Place : Mumbai

Date : 11th November'2025

UDIN : 25101746BM11LV7878



For HCKK ventures Limited



Apurv Bhargava

MD / CEO

DIN : 10175879

Place : Mumbai

Date: 11th November'2025



Suresh Salian

Director

DIN : 09189069

Place : Mumbai

Date: 11th November'2025

