HILIKS TECHNOLOGIES LIMITED

29th April, 2025

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

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

BSE Scrip Code: 539697
MSEI Scrip Code: HILIKS

Subject: **Approval of Audited Financial Results for the quarter and financial year ended 31st March, 2025**

Dear Sir,

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

1. Audited financial results for the quarter and financial year ended March 31, 2025.
2. Auditor's Report for the quarter and financial year ended March 31, 2025.
3. Declaration with respect to Non – applicability of Regulation 32 of SEBI (LODR) Regulations, 2015.
4. Declaration of unmodified opinion on Auditors' Report.
5. Statement of Related Party Transactions pursuant to the provisions of Regulation 23(9) of SEBI Listing Regulations;
6. Statement regarding outstanding default on loans /debt securities;

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

Thanking You,
Yours faithfully,

For Hiliks Technologies Limited

COPPARAPU SANDEEP

Digitally signed by COPPARAPU SANDEEP
Date: 2025.04.29 17:28:25 +05'30'

Sandeep Copparapu
Whole Time Director
DIN: 08306534

HILIKS TECHNOLOGIES LIMITED

CIN: L72100MH1985PLC282717

Regd Office: A 704, 7TH FLOOR, BONANZA BUILDING, SAHAR PLAZA COMPLEX, M V ROAD, JB NAGAR MAROL, JB NAGAR METRO STATION, ANDHERI EAST, JB NAGAR

MUMBAI, MAHARASHTRA, INDIA, 400059.

Email: anubhavindustrial@gmail.com Website: www.hiliks.com

Contact No: 7799169999

Statement of Standalone Audited financial Results for the quarter and year ended 31st March, 2025 (Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(un-Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	204.93	183.74	90.40	697.70	99.27
II	Other Income	-	-	1.89	0.00	3.42
III	**Total Revenue (I+II)**	204.93	183.74	92.29	697.70	102.69
IV	Expenses					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(266.63)	(112.70)	(31.00)	(534.91)	(181.87)
	(d) Employee benefits expense	36.25	20.96	7.89	93.69	35.69
	(e) Finance Costs	1.25	-	0.13	9.20	0.72
	(f) Depreciation and amortisation expense	23.17	19.92	0.43	78.34	1.62
	(g) Other expenses	390.89	240.63	61.40	987.65	236.16
	Total expenses(IV)	184.93	168.81	38.85	633.97	92.32
V	Profit/(loss) before exceptional items and tax (III - IV)	20.00	14.93	53.44	63.73	10.37
VI	Exceptional Items	-	-	-		
vII	Profit/ (loss) before exceptions items and tax(V-VI)	20.00	14.93	53.44	63.73	10.37
VIII	Tax Expense					
	(1) Current Tax	17.39	-	4.59	17.39	4.59
	(2) Deferred tax	-	-	0.52	-	0.52
IX	Profit /(loss) for the period form continuing operations(VII-VIII)	2.61	14.93	48.33	46.34	5.26
X	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit /(Loss) From discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	2.61	14.93	48.33	46.34	5.26
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other.comprehensive Income for the period)	2.61	14.93	48.33	46.34	5.26
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.03	0.18	0.81	0.53	0.09
	(2) Diluted	0.03	0.18	0.81	0.53	0.09
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings Per equity share(for discontinued & continuing operation)					
	(a) Basic	0.03	0.18	0.81	0.53	0.09
	(b) Diluted	0.03	0.18	0.81	0.53	0.09

ASKM & Co. FRN: 012799S HYD. CHARTERED ACCOUNTANTS

HILIKS TECHNOLOGIES LTD.

C. Sandeep

1).	The above results for the quarter ended 31-03-2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on April 29th, 2025.
2).	The above results are reviewed by the Statutory Auditors of the company.
3).	Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current quarter/year.
4).	The Company adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly theses financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for all periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
5).	The financial results have been prepared in accordance with the recognition and measurement principles laid down in Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) on Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies to the extent applicable.
6).	Reconciliation between Standalone Financial Results, as previously reported in accordance with the Accounting Standard framework (referred to as "Previous IGAAP") and Ind AS for the quarter and half year presented are as under.

Sr. No.	Particulars	Quarter ended 31-03-2025 Unaudited	Year ended 31-03-2025
	Profit for the period as per I GAAP		
(a)	Amortization of Goodwill	0	0
(b)	Reclassification of net actuarial loss on defined obligation to other	0	0
(c)	Tax impact on Ind AS Adjustments		
	Profit for the period under Ind AS	2.61	46.34
	Other comprehensive Income as per Ind AS	0	0
	Total Comprehensive Income as per Ind AS	2.61	46.34

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

S. Venkateswara

S. Venkateswara Rao
Partner
M.No. 223702
Place : Mumbai
Date 29th April 2025

A S K M & Co. FRN: 012799S HYD. CHARTERED ACCOUNTANTS

For HILIKS TECHNOLOGIES LIMITED

C. Sandeep

SANDEEP COPPARAPU
WHOLE TIME DIRECTOR
DIN: 08306534

HILIKS TECHNOLOGIES LTD.

UDIN.: 25223702BMIOUB8386

(Rs. In Lakhs, unless otherwise stated)

	Statement of Assest and Liabilities		
	Particulars	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)
(I)	**Assets**		
1	**Non-current assets**		
	Property, plant and equipment	75.86	78.27
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-current financial assets		
	Non-current investments	150.00	150.00
	Trade receivables, non-current	494.61	175.56
	Loans, non-current	-	-
	Other non-current financial assets	565.65	268.74
	Total non-current financial assets	**1,210.26**	**594.30**
	Deferred tax assets (net)	3.09	3.09
	Other non-current assets	-	-
	Total non-current assets	**1,289.21**	**675.66**
2	**Current assets**		
	Inventories	770.91	235.99
	Current financial asset	-	-
	Current investments	-	-
	Trade receivables, current	-	-
	Cash and cash equivalents	1.76	7.26
	Bank balance other than cash and cash equivalents	54.83	12.51
	Loans, current	-	-
	Other current financial assets	-	-
	Total current financial assets	-	-
	Current tax assets (net)	-	-
	Other current assets	79.07	42.84
	Total current assets	**906.57**	**298.60**
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	**2,195.78**	**974.26**

ASKM & Co. CHARTERED ACCOUNTANTS FRN: 012799S HYD.

HILIKS TECHNOLOGIES LTD.

(II)	Equity and liabilities		
1	**Equity**		
	Equity attributable to owners of parent		
	Equity share capital	882.00	600.00
	Other equity	1,163.05	172.18
	Total equity attributable to owners of parent	-	-
	Non controlling interest	-	-
	Total equity	**2,045.05**	**772.18**
2	**Liabilities**		
	Non-current liabilities	-	1.83
	Non-current financial liabilities	-	-
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	**1.83**
	Current liabilities	-	-
	Current financial liabilities	-	-
	Borrowings, current	-	-
	Trade payables, current	101.94	183.99
	Other current financial liabilities	-	-
	Total current financial liabilities	**101.94**	**183.99**
	Other current liabilities	31.79	14.06
	Provisions, current	-	-
	Current tax liabilities (Net)	17.00	2.20
	Deferred government grants, Current	-	-
	Total current liabilities	**150.73**	**202.08**
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	**150.73**	**202.08**
	Total equity and liabilites	**2,195.78**	**974.26**

For A S K M & CO.
Chartered Accountants
FRN:012799S

S. Venkateswara Rao
Partner
M. No:223702

A S K M & Co. FRN: 012799S HYD. CHARTERED ACCOUNTANTS

HILIKS TECHNOLOGIES LTD.

C. Sandeep

UDIN: 25223702BM10UB8386

HILIKS TECHNOLOGIES LIMITED

Statement of Cash Flows for the year ended March 31, 2025

	For the Year ended March 31, 2025 Rs in Lacs	For the Year ended March 31, 2024 Rs in Lacs
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	63.73	10.37
Adjustments for :		
Depreciation and amortisation	78.41	1.62
Income tax expense recognised in profit and loss	-	-
Interest Income recognied profit and loss account	-	(3.41)
Deferred tax asset recognied profit and loss accour	-	-
Operating Profit before Working Capital changes	142.14	8.58
Movement in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade Receivables	(319.05)	110.56
Other Financial Assets	-	-
Other assets	(873.45)	(141.81)
Adjustments for increase / (decrease) in operating liabilities:		
Provisions		
Trade Payables	(76.44)	(16.95)
Other Financial Liabilities		
Other Liabilities	14.90	(55.20)
Cash Generated from Operations	(1,254.04)	(103.40)
Income tax paid (net)	-	-
Cash Generated by Operating Activities (A)	(1,111.90)	(94.82)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(76.00)	(78.77)
Long Term Loans & Advances (given) / repayment	-	-
Cash Generated from Investing Activities (B)	(76.00)	(78.77)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Preferential Allotment	1,226.55	184.20
Repayment of Long-term Borrowings	(1.84)	(2.92)
Proceeds from Short-term Borrowings		
Repayment of Short-term Borrowings		
Finance Costs (Paid)/Received	-	3.41
Cash Generated from / (used in) Financing Activities ©	1,224.71	184.69
Net (decrease) in in Cash and Cash Equivalents (A+B+C)	36.81	11.10
Cash and Cash Equivalents at the beginning of the year	19.78	8.68
Cash and Cash Equivalents at the end of the year (Refer Not	56.59	19.78

Notes:

i. Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows" specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies

ii. **Disclosure pursuant to Ind AS 7 on "Statement of Cash Flows"**

The amendment to Ind AS 7 requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities and financial assets arising from financial activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities and financial assets arising from financing activites, to meet the disclosure requirement. This amendment has become effective from April 1, 2017. The adoption of the amendment did not have any material impact on the financial statements.

₹ in lacs

For the year ended March 31, 2025	Opening Balance	Cash Flows	Non-cash Changes	Closing Balance
Short-term Borrowings	-	-	-	-
Long-term Borrowings	-	-	-	-

iii. Figures in bracket indicate Cash Outflow.

iv The above statement of cashflow should be read in conjuction with the accompanying notes - This is the statement of cash flow referred to in our report of even date

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

S. VENKATESWARA RAO
PARTNER
M. NO. 223702
PLACE : MUMBAI
DATE : 29/04/2025
UDIN: 25223702BM10UB8386.

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

Sandeep Copparapu
(WHOLE TIME DIRECTOR)
DIN: 08306534

TO THE MEMBERS OF HILIKS TECHNOLOGIES LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **HILIKS TECHNOLOGIES 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 significant accounting policies and other explanatory information (hereinafter referred to as the "Financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance** with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the 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 financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

ASKM & Co. FRN: 012799S CHARTERED ACCOUNTANTS

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samudralav@gmail.com
askmcahyd@gmail.com
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Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of Management and Board of Directors for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 respective Board of Directors of the companies included in the Company is responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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.

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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 Act, we are also responsible for expressing our opinion on the internal financial controls with reference to the financial statements and the operating effectiveness of such controls based on our audit.

- 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 Group'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 Group 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 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 of the Company 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.

ASKM & CO FRN: 012799S HYD CHARTERED ACCOUNTANTS

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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 the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the **'Annexure A'** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2 .As required by Section 143(3) of the Act, we report that:

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), the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors 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 with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B".** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Financial Statements.

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.

B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

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c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest 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;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

f. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

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

ASKM & Co. ★ FRN: 012799S HYD. ★ CHARTERED ACCOUNTANTS

VENKATESWARA RAO SAMUDRALA
Partner
Membership No: 223702
UDIN: 25223702BMIOUB8386

Place: Mumbai
Date:29.04.2025.

Annexure A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of HILIKS TECHNOLOGIES LIMITED of even date).

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

i. In respect of Property, Plant and Equipment:

a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Plant, Property and Equipment.

(B) The Company does not own any Intangibles, hence the clause relating to maintaining records of Intangible Assets is not applicable to the company.

b. The Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

c. The Company does not own any Immovable Properties, hence the clause relating to disclosure of details of Immovable Properties is not applicable to the company.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. (a) . The inventory has been physically verified by the management during the year at reasonable intervals; no material discrepancies were noticed on such verification and have been properly dealt with in the books of account.

(b) The company has not been sanctioned working capital limits in excess of Rs.5crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the order is not applicable to the company.

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iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loans, whether secured or unsecured, were granted to Companies, Firms, Limited Liability Partnerships or other parties, covered in the register maintained under Section 189 of the Companies Act, 2013. Hence the sub clauses (a), (b), (c), (d), (e) and (f) of the clause (iii) of Para 3 of the order is not applicable to the Company.

iv. According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. No investments/loans were given in pursuance of provision of Sec. 186.

v. The Company has not accepted deposits or amounts which are deemed to be deposits from the public. Hence, sub clause (v) of Para 3 of the Order is not applicable to the Company.

vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

vii. In respect of statutory dues,

a. According to the records of the Company, undisputed statutory dues including Provident Fund, Income Tax, Employee's state Insurance, Service Tax, and any other Statutory Dues have been regularly deposited with appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31 March 2025 for a period of more than six months from the date of becoming payable.

b. According to the information and explanations given to us, there are no dues of Income Tax, Sales Tax, Service Tax or Goods and Services Tax to be deposited on account of any dispute.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

ix. In respect of Outstanding Loans,

a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.

ASKM & Co. FRN: 0127998 HYD CHARTERED ACCOUNTANTS

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b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

c. According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

d. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

e. According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company had not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associate or joint venture entities as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

f. According to the information and explanations given to us and procedures performed by us, we report that the Company had not raised loans during the year on the pledge of securities held in its any subsidiaries, associate, joint venture entities as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

x. a. The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures duringthe year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi. a. No fraud by the Company and no material fraud on the Company has been noticed or reported during the year

ASKM & Co. FRN: 012799S HYD. CHARTERED ACCOUNTANTS

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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. We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.

xiv. (a) In our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial yea

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 realisation 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

ASK M & Co ★ CHARTERED ACCOUNTANTS ★ FRN: 012799S HYD.

the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. (a) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuantto any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(b). As this report pertains to the financial statements, clause 3(xxi) of the Order regarding the adverse remarks or comments by the respective auditors in the CARO reports ofthe companies included in the financial statements is not applicable.

For A S K M & CO.,
CHARTERED ACCOUNTANTS
Firm Regn. No. 012799S

ASKM & Co. FRN: 012799S HYD. CHARTERED ACCOUNTANTS

S. Venkateswara Rao
Partner
M. No. 223702
UDIN: 25223702BMIOUB8386

Place: Mumbai
Date: 29.04.2025

"Annexure B" to the Independent Auditor's Report

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

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act").

We have audited the internal financial controls over financial reporting of **HILIKS TECHNOLOGIES LIMITED** as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

ASKM & Co. FRN. 012799S HYD CHARTERED ACCOUNTANTS

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Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

For A S K M & CO.,
CHARTERED ACCOUNTANTS
Firm Regn. No. 012799S

S. Venkateswara Rao
Partner
M. No. 223702
UDIN: 25223702BMIOUB8386

Place: Mumbai
Date: 29.04.2025

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SCAN FOR COMPANY INFO

HILIKS TECHNOLOGIES LIMITED

29th April, 2025

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

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

BSE Scrip Code: 539697
MSEI Scrip Code: HILIKS

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

Dear Sir,

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

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

Thanking You,
Yours faithfully,

For Hiliks Technologies Limited

COPPARAPU SANDEEP
Digitally signed by COPPARAPU SANDEEP
Date: 2025.04.29 16:36:49 +05'30'

Sandeep Copparapu
Whole Time Director
DIN: 08306534

HILIKS TECHNOLOGIES LIMITED

29th April, 2025

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

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

BSE Scrip Code: 539697
MSEI Scrip Code: HILIKS

Subject: Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended 31st March, 2025

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditor of the Company, M/s. A S K M & Co., Chartered Accountants, have issued an Auditors' Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2025**.**

Thanking You

Yours faithfully

For Hiliks Technologies Limited

COPPARAPU SANDEEP
Digitally signed by COPPARAPU SANDEEP
Date: 2025.04.29 16:37:37 +05'30'

Sandeep Copparapu
Whole Time Director
DIN: 08306534

5. STATEMENT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable Only for half-yearly filings i.e., 2nd and 4th quarter) **– No transactions during the year**

6. STATEMENT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **No outstanding default on loans/ Debts during the year**

For Hiliks Technologies Limited

COPPARAPU SANDEEP

Digitally signed by COPPARAPU SANDEEP
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Sandeep Copparapu
Whole Time Director
DIN: 08306534