Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi-110085 E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681 CIN: L74999DL1984PLC018747

April 16, 2024

To,
Metropolitan Stock Exchange of India Limited (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070

Dear Sir/Madam,

Sub: Submission of Compliances

We are submitting herewith the following documents in respect of compliances of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

- 1. Outcome of the Board meeting held on today i.e. Tuesday, 16th day of April, 2024.
- 2. Audited financial results along with Statement of Assets and Liabilities and Cash flow Statements for the quarter and year ended March 31, 2024 as per Regulation 33of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3. Audit Report on the Audited Financial Result for the quarter and year ended March 31,2024
- 4. Report of Statement of deviation /variation as per Reg.32 of SEBI (LODR) Regulations, 2015.
- 5. Regulation 23(9) \_ Related party transaction for the year ended March 31,2024.
- 6. Declaration of Audited Financial result by the CFO & CEO of the company under Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ) Regulations, 2015 .

You are requested to take the same on your records.

USINES

NEW DELHI

Thanking You, Yours truly

For Pathack Business Limited

Pawan Kumar Mittal Director

Place: New Delhi

Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi110085,E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681
CIN: L74999DL1984PLC018747

April 16, 2024

To,
Metropolitan Stock Exchange of India Limited (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070

Dear Sir/Madam.

Sub: Outcome of Meeting of Board of Directors of Patback Business Limited held today i.e. Tuesday, 16th April, 2024.

In terms of Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. Tuesday, 16th April, 2024, which commenced at 02:00 P.M., inter alia, has discussed and taken the following decisions:

- Considered and took note of the CEO/CFO Certificate for authentication of Financial results for the quarter and year ended March 31, 2024.
- Considered and Approved the Audited Financial Results for quarter and year ended March 31, 2024.
- Took note of Audit Report on the Audited financial results for quarter and year ended March 31, 2024.
- 4. Considered and Approved the Audited Financial Statements (includes Audited Balance Sheet as on 31st March, 2024, Statement of Profit and Loss, Cash Flow Statement for the year ended 31st March 2024, accounting policies and notes forming part of the accounts along with the Auditors' Report) for the financial year ended March 31, 2024.
- Took note of Audit Report on the Audited financial statements for the financial year ended March 31, 2024.
- Appointed M/s G Aakash & Associates, Company Secretaries as a Secretarial Auditor of the company for the Financial Year 2024-25.
- Appointed M/S S K Goel & Associates, Chartered Accountants as an Internal Auditor of the Company for the Financial Year 2024-25.
- 8. Took note of report of Statement of deviation /variation as per Reg .32 of SEBI ( LODR) Regulation ,2015.



9. To take on record the declaration of Audited Financial result by the CFO & CEO of the company under Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ) Regulations, 2015.

The Meeting Commenced at 02:00 P.M. and Concluded at 01.1.1.5 P.M.

NEW DELHI

This is for your information and records.

Thanking You, Yours faithfully,

For Pathack Business Limited

Pawan Kumar Mittal

Director DIN:00749265

## PATBACK BUSINESS LIMITED CIN: L74999DL1984PLC018747 STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR-ENDED ON 31ST MARCH 2024 - IND-AS COMPLIANT

			0	(Rupees in lakhs except EPS)		
Particulars		Quarter ended 01.01.2024 01.10.2023 01.01.2022			Year ended	
		to 31.03.2024 Refer Note 5	01.10.2023 to 31.12.2023	01.01.2023 to 31.03.2023	01.04.2023 to 31.03.2024	01.04.2022 to 31.03.2023
1	Revenue From Operations:	Meter Note 3	Unaudited	Refer Note 5	Audited	Audited
	Sale of goods	140.50	***			
	Consultancy Income	140.50	90.93		602.95	
11	Other Income	1.96		33.92		101.14
III	Total Income (I+II)		1.95	1.71	8.22	4.15
IV	Expenses	142.47	92.88	35.63	611.18	105.29
	Purchase of goods					
	Changes in inventories of finished goods, WIP and stock-in-trade	943,44	90.21		1,393.96	
		(817.70)	(0.50)	0.45	(818.82)	1.14
	Employee benefits expenses	4.35	4,35	4.35	17.40	
	Finance Cost	0.09	0,41	4.55		14.97
	Other expenses	5,90	2,16	2.25	0.50	
	Total expenses (IV)	136.07	96.62	7.05	17.04	5.11
٧	Profit/(loss) before exceptional items and tax (III- IV)	6.40	(3,74)	28.58	610.07	21.22
VI	Exceptional Items	0.10	(3,74)	28.58	1.11	84.07
VII	Profit/(loss) before tax(V-VI)	6.40	(3.74)	28.58		
VIII			(3.74)	20.30	1.11	84.07
	(1) Current tax	1.30		7,48	1.00	
	(2) Earlier year tax adjustments	(0.21)		7,40	1.30	21.45
	(3) Deferred tax				(0,21)	
	Profit (Loss) after tax (VII-VIII)	5.31	(3.74)			
X	Other Comprehensive Income	0.01	(3.74)	21.10	0.02	62.62
	A (i) Items that will not be reclassified to profit or loss					
	(ii) Income tax relating to items that will not be re- classified to			:		
	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		-			
XI	Total Other Comprehensive Income					
	Total Comprehensive Income for the period (IX+X)(Comprising					
	Profit (Loss) and Other Comprehensive Income for the period)	5.31	(3.74)	21.10	0.02	62.62
XIII	Paid up equity share capital (Face value Rs. 10/- per share)	1,024.80	24.80	24.80	1,024.80	24.00
	Reserve excluding Revaluation Reserves as per audited Balance sheet of Previous Accounting year	73.14	73.14	8.99	73.14	24.80 8.99
XV	Earning per share (not annualised)					
	Basic (in Rs.)	0.08	(1.51)	8.51	0.00	
	Diluted (in Rs.)	0.08	(1.51)	8.51	0.00	25.25 25.25

See accompanying note to the financial results

#### Notes

- (1) The above audited financial results for the quarter ended and year ended on 31st March, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 16th day of April, 2024.
- (2) These Results are also updated on the company's website URL:https://crazypricingonline.com/
- (3) In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the above results have undergone audit by the statutory auditors of the company. The statutory auditors have carried out the audit on the above results for the year ended 31st March, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) The figures for the quarter ended on 31st March, 2024 and 31st March, 2023 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December, 2023 and 31st December, 2022 respectively, which were subject to limited review.
- (5) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (6) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (7) Utilisation of proceeds raised by way of preferential allotment: -

**NEW DELHI** 

For and on behalf of board of directors of PATBACK AUSINESS LIMITED

PAWAN KUMAN MITTAL DIRECTOR DIN: 00749265

Date: 16th April, 2024 Place: New Delhi

#### PATBACK BUSINESS LIMITED CIN: L74999DL1984PLC018747 STATEMENT OF ASSETS AND LIABILITIES

## AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	As at	(Rupees in lakhs
ASSETS	31/03/2024	As a
Non-Current Assets	3110012024	31/03/202
Financial Assets		
Loans		
Deferred Tax Assets (Net)	91.82	20.00
Total Non-Current Assets	71.02	90.03
Current Assets	91.82	00.03
Inventories		90.03
Financial Assets	819.83	1.04
Trade Receivables		1.01
Cash & Cash Equivalents	606.90	
Other Financial Assets	5.04	
Current Tax Assets (Net)	4.87	18.45
Other Current Assets	- 1.07	1.70
Fotal Current Assets	25.56	•
Total Assets	1,462.20	24.44
EQUITY AND LIABILITIES	1,554.02	21.16
quity	1,334.02	111.18
quity Share Capital		
Other Equity	1,024.80	
iabilities		24.80
	443.16	73.14
on-Current Liabilities		
inancial Liabilities		
Borrowings		
Other Financial Liabilities	•	
eferred Tax Liabilities (Net)	•	
otal Non-Current Liabilities		
urrent Liabilities	•	-
nancial Liabilities		
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises		
the state of the s		
Other Financial Liabilities	71.30	
her Current Liabilities	1.82	1.76
rrent tax liabilities	0.43	0.34
tal Current Liabilities	12.52	11.15
otal Liabilities	86.07	13.24
otal Equity and Liabilities	86.07	13.24
	1,554.02	111.18

For and on behalf of board of directors of PATBACK BUSINESS LIMITED

**NEW DELHI** 

PAWAN KUMAR MITTAL DIRECTOR

DIN: 00749265

Date: 16th April, 2024 Place: New Delhi

### Cash Flow for the year ended on 31st March 2024

(Rupees in lakhs)

Particulars	For the year ended as on	For the year ended as on
CASH FLOW FROM OPERATING ACTIVITIES	31st March 2024	31st March 2023
Net profit/ (loss) before tax and after		
exceptional items	1.11	84.07
Adjustments for items: -		
Interest paid		
Interest received	0.50	
Allowance for credit impaired/expected credit loss	(8.22)	(4.05)
Operating Profit before working capital changes	0.22	
Working capital adjustments: -	(6.40)	80.02
(Increase) / decrease in inventories		
(Increase)/ decrease in other financial assets	(818.82)	1.14
(Increase)/ decrease in other current assets	(3.17)	(0.76)
Increase/ (decrease) in trade payables	(25.56)	0.02
Increase/ (decrease) in trade receivables	71.30	
Increase/ (decrease) in other financial liabilities	(606.90)	
Increase/ (decrease) in other current liabilities	0.06	0.85
Cash generated from operations	0.09	0.24
Direct taxes paid	(1,389.40)	81.52
Net cash flow from operating activities (A)	0.28	(10.32)
oberating activities (A)	(1,389.12)	71.20
CASH FLOW FROM INVESTING ACTIVITIES		
Loans (given)/recovered	(2.02)	
Interest received	(2.02)	(59.03)
let cash flow from investing activities (B)	8.22	4.05
	6.21	(54.98)
ASH FLOW FROM FINANCING ACTIVITIES		
roceeds From Issue of equity share capital	1 370 00	
nterest paid	1,370.00	
et proceeds/(repayment) from borrowings	(0.50)	
et cash flow from financing activities (C)	1,369.50	
	1,307.50	
et cash flow during the year (A + B + C)	(13.41)	
dd: Opening cash and cash equivalents	18.45	16.23
osing cash and cash equivalents	5.04	2.23
	5.04	18.45
omponents of cash and cash equivalents		
Cash on hand	2 02	
Balances with banks in current accounts	2.83	0.85
otal cash and cash equivalents	2.21	17.60
	5.04	18,45



#### PATBACK BUSINESS LIMITED CIN: L74999DL1984PLC018747

### STANDALONE SEGMENT WISE RESULTS AS PER CLAUSE 33 OF THE LISTING REGULATIONS ARE AS FOLLOWS:

			TING REGULATION		(Rupees in lakh	
David I	01.01.2024==	Quarter ended	Voor anded			
Particulars	01-01-2024 TO	01-10-2023 TO	01-01-2023 TO	01-04-2023 TO		
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	01-04-2022 T	
1. Segment Revenue	(Refer note 5)	(Unaudited)	(Refer note 5)	(Audited)	31-03-2023 (Audited)	
a) Gold Bars				(riadiced)	(Audited)	
b) Agricultural Produce	140.50			1.10 50		
c) Unallocable		90.93		140.50	-	
Total			33.92	462.45		
	140.50	90.93	33.92		101.1	
Less: Inter segment revenue			33.92	602.95	101.1	
Net Sales/ Income from Operations	140.50	90.93	33.92	602.95	104.4	
2. Segment Results				502,75	101.1	
Profit before Interest & Tax						
a) Gold Bars						
b) Agricultural Produce	14.70			14.70		
TOTAL Produce		0.02		14.70		
	14.70	0.02		11.93		
Add/(Less):		0.02	-	26.63		
a) Finance Cost	0.09	0.41				
b) Un-allocable expenditure net	(8.39)	(4.17)		0.50		
off un-allocable income & other	(0.07)	(4.17)	28.58	(26.02)	84.07	
comprehensive income	deside to					
Total Profit before Tax	6.40	(3.74)	28.58			
		(0.1.1)	20,50	1.11	84.07	
3. Segment capital employed Segment Assets - Segment Liabilities)						
egment Assets						
) Gold Bars	962.86					
) Agricultural Produce				962.86		
) Unallocable	462.04	462.04	-	462.04		
otal	129.13	77.75	111.18	129.13	111.18	
	1,554.02	539.79	111.18	1,554.02	111.18	
egment Liabilities						
Gold Bars						
Agricultural Produce	74.20					
Unallocable	71.30	90.27		71.30		
otal	14.76	14.41	13.24	14.76	12.24	
	86.07	104.68	13.24	86.07	13.24	
apital Employed					10.24	
Gold Bars	0/2 0/ 1					
Agricultural Produce	962.86			962.86		
Unallocable	390.73	371.77		390.73		
	114.36	63.34	97.94	114.36	97.94	
tal	1,467.96	435.11	21121	114.30	Q/Q/I	





214, New Delhi House, 27, Barakhamba Road, New Delhi - 110001 Ph: +91 11 43596011; Email: delhi@vnp.in;

Web: http://www.vnp.in

#### INDEPENDENT AUDITOR'S REPORT

To Board of Directors
Patback Business Limited
(formerly known as Crazypricing Online Services Limited)
325, Plot No. 3, Aggarwal Plaza,
DDA Community Center,
Sector -14, Rohini, Delhi 110085
(CIN: L74999DL1984PLC018747)

#### Report on audit of Financial Results

#### **Opinion and Conclusion**

1. We have (a) audited the accompanying financial results for the year ended March 31, 2024 (b) reviewed the financial results for the quarter ended March 31, 2024 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Quarter and Year Ended March 31, 2024" of Patback Business Limited being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

#### a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the **net profit** including other comprehensive income and other financial information of the Company for the year ended March 31, 2024.

#### b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2024

With respect to the Financial Results for the quarter ended March 31, 2024, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### V.N. PUROHIT & CO.

#### **Chartered Accountants**

#### Basis for Opinion on the Financial Results for the guarter ended March 31, 2024

2. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Statement

- 3. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
- 4. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
- 5. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

#### Auditor's Responsibilities for the Audit of Financial Results

- a) Audit of the Financial Results for the year ended March 31, 2024
- 6. Our objectives are to obtain reasonable assurance about whether the financial results 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

#### V.N. PUROHIT & CO.

#### **Chartered Accountants**

- 7. As part of an audit in accordance with the 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 results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
- 8. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

#### b) Review of the Financial Results for the guarter ended March 31, 2024

9. We conducted our review of the Financial Results for the quarter ended March 31, 2024, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

#### V.N. PUROHIT & CO.

#### **Chartered Accountants**

#### **Other Matters**

10. The financial results include the results for the quarter ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

For V.N. PUROHIT & CO. Chartered Accountants Firm Regn. No. 304040E

Om Prakash Digitally signed by Om Prakash Pareek
Pareek Date: 2024.04.16
15:59:15 +05'30'

O. P. Pareek
Partner
Membership No. 014238

UDIN: 24014238BKAUBG8574

Date: 16<sup>th</sup> April, 2024 Place: New Delhi

Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi-110085 E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681 CIN: L74999DL1984PLC018747

April 16, 2024

To,
Metropolitan Stock Exchange of India Limited (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070

Dear Sir,

Subject: Submission of Statement of Deviation or Variation pursuant to Regulation 32 of SEBI ( Listing Obligations and Disclosure Requirements) Regulations ,2015

With reference to the captioned subject and pursuant to Regulations 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No.: CIR/CFD/CMD1/162/2019 dated 24.12.2019, please find enclosed herewith Statement of Deviation or Variation for the quarter and year ended 31st March 2024, for the proceeds received by the Company on issue of 1,00,00,000 equity shares on conversion of Warrants into equity issued on preferential basis .

We hereby confirm that there was no deviation or variation in the use of proceeds raised through issue or convert of warrants into equity on a preferential basis, from the object as stated in the explanatory statement to the Notice of Extraordinary General Meeting held on July 13, 2023.

A statement confirming the above for the quarter and year ended  $31^{st}$  March 2024,is enclosed as **Annexure-** A to this letter.

This is for your information & record.

**NEW DELHI** 

Thanking You, Yours Faithfully,

For Patback Business Limited

Pawar Kumar Mittal

Director

Place: New Delhi

Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi-110085 E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681 CIN: L74999DL1984PLC018747

#### Annexure -A

# STATEMENT OF DEVIATION/ VARIATION IN UTILISATION OF FUNDS RAISED FOR QUARTER ENDED 31st MARCH 2024,

Name of listed entity	PATBACK BUSINESS LIMITED
Mode of fund raising	Preferential Issues (Conversion of Warrants into equity shares)
Date of fund Raising	August 11,2023
	1,00,00,000 (One Crore) Convertible Warrants were allotted and In-principle approval of the same also received.  February 06,2024
	1,00,00,000 warrants were converted into 1,00,00,000 equity shares on February 06,2024 and listing approval received on March 07,2024 and admitted for trading on the exchange w.e.f March 11,2024.
Amount Raised	
	Rs. 34250000 received on 11/08/2023 being 25% of the Warrants utilized towards working capital requirements.  Rs. 102750000 received on 06/02/2024 being 75% of issue price of warrants to be received at the time of conversion of warrants into equity shares.
Report filed for Quarter ended	31st March 2024
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable

If Yes, Date of shareholder Approval Explanation for the Deviation / Variation	Not applicable Not applicable
Comments review of the Audit Committee after	None.
Comments of the auditors, if any	None
Objects for which funds have been raised, and where there has been a deviation, in the following table	Working capital requirements and other general corporate purposes.

Original Object	Modifie d Object, if any	Original Allocation (Rs)	Modified allocatio n, if any	Funds Utilised (Rs)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Working capital requirements and other General Corporate purposes	N/A	137000000	N/A	137000000	None	All warrants issued on preferential basis now being converted into equity shares and the whole amount raised through said issue have now been utilized towards working capital requirements.

For Pathack Business Limited

NEW DELHI

Pawan Kumar Mittal Director

Place: New Delhi

Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi-110085 E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681 CIN: L74999DL1984PLC018747

April 16, 2024

To,
Metropolitan Stock Exchange of India Limited
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070

Dear Sir/Madam,

Subject: Disclosure under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Details of Related party transaction

SYM: PATBACK ISIN: INE401L01019

Pursuant to Regulation 23(9) of SEBI LODR , we hereby submit the disclosure on Related Party transaction for the year ended March 31, 2024 in format prescribed under relevant Accounting Standards.

You are requested to take the same on your record and oblige.

**NEW DELHI** 

Thanking You Yours truly

For Patback Business Limited

Pawan Kumar Mittal

Director

**Encl.:** Annexure

Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi-110085 E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681 CIN: L74999DL1984PLC018747

(Rs. in '000') unless otherwise stated

#### Related parties:

As per IND AS 24, the disclosures of transactions with the related parties are given below:

(a) List of related parties where control exists and also related parties with whom transactions have taken place and relationship:

(i)	Key Management Personnel	s have taken place and relationship:		
		Mr. Pawan Kumar Mittal (Director)		
		Ms. Kiran Mittal (Director)		
		Ms. Meena (CFO & CEO)		
		Mr. Dwarka Prasad Agarwal (Company Secretary)		
(ii)	Relatives of Key Management Personnel	Ms. Twinkle Agrawal (Company Secretary) - Retired on 30th Nov 2022		
	Enterprises owned or significantly influenced by the Key Management Personnel or their	None		
Relatives	Relatives	M/s. Skybox Industries Limited (formerly known as Smart Capital Service: Limited)		
		M/s. Dolf Leasing Limited		
		M/s. Delta Industrial Resources Limited		

(b) Following transactions are made with the related parties covered under Ind AS- 24 on "Related Parties Disclosure".

	Transaction with	Nature of Transaction	Transaction during the year	
(i)	Key Management Personnel:-	The state of the s	31st March 2024	31st March 202
	Mr. Pawan Kumar Mittal			
		Loan Taken	-100.00	
		Loan Repaid	100.00	-
		Interest expense		
		Loan Given	300.00	
		Loan recovered	300.00	*
		Interest income	0.46	
	Mrs. Kiran Mittal	Reimbursement of expenses	6.67	
	The state of the s	Loan given	0.07	9.8
		Loan recovered	2,552.50	500.0
		Interest income	171.83	400.0
	Ms. Meena	Reimbursement of expenses	276.62	190.3
	Mr. Dwarka Prasad Agarwal	Remuneration	1,440.00	
	Ms. Twinkle Agrawal	Remuneration	300.00	1308
ii)	Relatives of Key Management Personnel:- None	Remuneration		92.7
iii)	Enterprises in which We are			96.0
111)	Enterprises in which Key Management Personnel and Relatives are having sign	nificant influences: -		
	M/s. Dolf Leasing Limited	Loan Taken	***************************************	
		Loan Repaid	3,900.00	
		Interest expense	3,900.00	
		Loan given	43.42	
		Loan recovered	400.00	5,550.00
			4,650.00	2,233.53
1		Interest income	21.57	77.17
1	M/s. Delta Industrial Resources Limited	Share Capital issued Loan given	34,250.00	
			4,500.00	
_		Loan recovered Interest income		
		Interest Income	394.87	

(c) Following are the balances of the related parties covered under Ind AS- 24 on "Related Parties Disclosure".

	Transaction with	Balances	Balance	as on
(i)	Key Management Personnel:-		31st March 2024	31st March 2023
	Mr. Pawan Kumar Mittal			
		Borrowings		
		Loans & Advances		
	Mrs. Kiran Mittal	Expenses Payable		1.2
		Loan and Advances		2,552.50
		Interest Accrued		
	Ms. Meena	Expenses Payable		11.3
	Mr. Dwarka Prasad Agarwal	Salary Payable		0.0
		Salary Payable	108.00	104.0
	Ms. Twinkle Agrawal	Salary Payable	25.00	25.0
i)	Relatives of Key Management Personnel: None			
11)	Enterprises in which Key Management Personnel and Relatives are having sig	nificant influences:		
	M/s. Dolf Leasing Limited			
7.1		Loans & Advances		4,250.00
		Borrowings		
	M/s. Delta Industrial Resources Limited	Share Capital Issued	34,250.00	
		Loans & Advances	4,500.00	
		Interest Accrued	355.38	



(Formerly known as Crazypricing Online Services Limited)
Regd. Office: Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, Delhi-110085
E-mail: crazypricingdel@gmail.com Website: www.patback.in, Tel.No. 011-27860681
CIN: L74999DL1984PLC018747

Pursuant to the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ) Regulations, 2015

To

Metropolitan Stock Exchange of India Limited (MSEI)
205(A), 2nd floor, Piramai Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070

Dear Sir/Madam,

### SUBJECT: DECLARATION ON AUDITED FINANCIAL RESULTS (SYMBOL: PATBACK)

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, by the SEBI (LODR) (Amendments) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we, the undersigned, on behalf of the Board of Directors of Patback Business Limited (CIN: L74999DL1984PLC018747) having its registered office at Shop No. 325, Plot No.3, Aggarwal Plaza, DDA Community Center, Sector-14, Rohini, New Delhi 110085 hereby confirms that M/s. V.N. Purohit & Co., Chartered Accountants (FRN: 304040E), the Statutory Auditors of the Company have issued their Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2024.

Kindly take this declaration on your records.

Yours Sincerely
For Patback Business Limited

Meena

Chief Financial Officer & Chief Executive Officer

PAN: BTSPM8829F

Date16.04.2024 Place: New Delhi