

# PATBACK BUSINESS LIMITED

(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.crazypricingonline.com Tel. No. 011-27860680  
CIN: L74999DL1984PLC018747

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May 24, 2019

To,

**Metropolitan Stock Exchange of India Limited (MSEI)**  
**(Formerly known as MCX Stock Exchange Limited)**

4<sup>th</sup> Floor, Vibgyor Towers,  
Bandra Kurla Complex, Bandra East,  
Mumbai – 400 098

Dear Sir/Madam,

Sub: **Submission of Compliances**

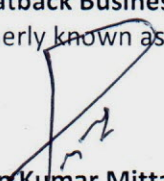
We are submitting herewith the following documents in respect of compliances of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. Outcome of the Board meeting held on today i.e. Friday, 24<sup>th</sup> day of May, 2019.
2. Auditor's Report (AR) and Declaration of Audited Financial Results for the quarter and year ended March 31, 2019 of the company as per the format prescribed by SEBI.
3. Audited financial results along with Statement of Assets and Liabilities for the quarter and year ended March 31, 2019 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to take the same on your records.

Thanking You,  
Yours truly

For **Patback Business Limited**  
(Formerly known as Crazypricing Online Services Limited)

  
**Pawan Kumar Mittal**  
(Director)

DIN: 00749265

Add: I-19, Sai Appartment Sector 13,  
Rohini, New Delhi 110085



Place: New Delhi

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May 24, 2019

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(Formerly known as MCX Stock Exchange Limited)  
4<sup>th</sup> Floor, Vibgyor Towers,  
Bandra Kurla Complex, Bandra East,  
Mumbai – 400 098

Dear Sir(s),

**Sub: Outcome of 01/2019-2020 Meeting of Board of Directors of Patback Business Limited  
(Formerly known as Crazypricing Online Services Limited) held today i.e. Friday, 24<sup>th</sup> May, 2019**

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. Friday, 24<sup>th</sup> May, 2019, which commenced at 02:00 P.M. and concluded at 02:55 P.M., inter alia, has discussed and taken the following decisions:

1. Considered and took note of the CEO/CFO Certificate for authentication of Financial results for the quarter and year ended March 31, 2019.
2. Considered and Approved the Audited Financial Results for quarter and year ended March 31, 2019.
3. Took note of Audit Report on the Audited financial results for quarter and year ended March 31, 2019.
4. Considered and Approved the Audited Financial Statements (includes Audited Balance Sheet as on 31<sup>st</sup> March, 2019, Statement of Profit and Loss, Cash Flow Statement for the year ended 31<sup>st</sup> March 2019, accounting policies and notes forming part of the accounts along with the Auditors' Report) for the financial year ended March 31, 2019.
5. Took note of Audit Report on the Audited financial statements for the financial year ended March 31, 2019.
6. Appointed M/s G Aakash & Associates, Company Secretaries as a Secretarial Auditor of the company for the Financial Year 2018-2019.
7. Appointed M/S S K Goel & Associates, Chartered Accountants as an Internal Auditor of the Company for the Financial Year 2019-2020.

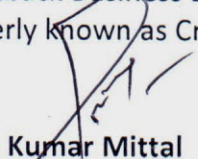


8. Took note on the Disclosure of interest received by all Directors of the Company under section 184 of the Companies Act, 2013.

This is for your information and records.

Thanking You,  
Yours faithfully,

For **Patback Business Limited**  
(Formerly known as Crazypricing Online Services Limited)

  
**Pawan Kumar Mittal**  
(Director)

**DIN: 00749265**

Add: I-19, Sai Appartment Sector 13,  
Rohini, New Delhi 110085



Place: New Delhi



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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)  
(Formerly known as MCX Stock Exchange Limited)  
4<sup>th</sup> Floor, Vibgyor Towers,  
Bandra Kurla Complex, Bandra East  
Mumbai-400098

Dear Sir/Ma'am,

**SUBJECT: DECLARATION ON AUDITED FINANCIAL RESULTS (SYMBOL: SMARCAP)**

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** (Formerly known as Crazypricing Online Services Limited) ("Company") (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 31<sup>st</sup> March, 2019.

Kindly take this declaration on your records.

Yours Sincerely  
For **Patback Business Limited**  
(Formerly known as Crazypricing Online Services Limited)

  
Rekha Garg  
Chief Financial Officer & Chief Executive Officer  
PAN: AMPPM8951K  
Add: 122A/13, Gautam Nagar, Delhi 110049



Date: 24/05/2019  
Place: New Delhi





**Independent Auditor's Report on Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To Board of Directors of  
PATBACK BUSINESS LIMITED  
CIN: L74999DL1984PLC018747**


We have audited the financial results of Patback Business Limited for the year ended March 31, 2019, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 4 to these financial results regarding figures for the quarter ended 31<sup>st</sup> March, 2019 as reported in these financial results, which are 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. These financial results are based on the financial statements for the year ended 31<sup>st</sup> March, 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published year to date figures upto the end of third quarter of financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our audit of these financial statements for the year ended 31<sup>st</sup> March, 2019 and our review of financial results for the nine months ended 31<sup>st</sup> December, 2018.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under section 133 of the Act for the year ended March 31, 2019.

**FOR V. N. PUROHIT & CO.**  
Chartered Accountants  
FRN 304040E

  
**O.P. Pareek**  
(Partner)  
M.No. 014238



Date: 24<sup>th</sup> May, 2019  
Place: New Delhi



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## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2019 - IND-AS COMPLIANT

(₹ in Lacs)

Particulars	Three Months Ended			Year Ended	
	FOR THE QUARTER			YEAR TO DATE FIGURES FOR PERIOD	
	01.01.2019 to 31.03.2019	01.10.2018 to 31.12.2018	01.01.2018 to 31.03.2018	01.04.2018 to 31.03.2019	01.04.2017 to 31.03.2018
	(Refer note 4)	(Unaudited)	(Refer note 4)	(Audited)	(Audited)
<b>I Revenue From Operations:</b>	-	-	617.65	71.78	1,040.35
(a) Sale of Diamond / Gold	-	-	127.27	-	251.72
(b) Sale of Tupperware	-	-	24.56	71.78	75.04
(c) Sale of Shares	-	-	-	-	97.23
(d) Sale of Fabric	-	-	465.82	-	616.36
<b>II Other Income</b>	0.40	0.87	0.53	2.22	13.11
<b>III Total Income (I+II)</b>	0.40	0.87	618.18	74.00	1,053.46
<b>IV EXPENSES</b>					
Cost of Materials consumed	-	-	-	-	-
Purchase of stock-in-trade	-	-	599.81	72.17	1,042.90
(a) Purchase of Diamond / Gold	-	-	126.25	-	249.83
(b) Purchase of Tupperware	-	-	15.76	72.17	77.48
(c) Purchase of Shares	-	-	-	-	109.14
(d) Purchase of Fabric	-	-	457.80	-	606.45
Changes in inventories of finished goods, WIP and stock-in-trade	0.16	0.70	14.34	1.79	(10.14)
Employee benefits expenses	0.99	2.76	3.06	9.28	10.04
Depreciation and amortisation expenses	-	-	-	-	-
Other expenses:	1.41	0.61	9.13	4.34	11.47
<b>Total expenses (IV)</b>	2.56	4.07	626.34	87.59	1,054.27
<b>V Profit/(loss) before exceptional items and tax (I- IV)</b>	(2.16)	(3.20)	(8.16)	(13.59)	(0.81)
<b>VI Exceptional Items</b>	-	-	-	-	-
<b>VII Profit/(loss) before tax(V-VI)</b>	(2.16)	(3.20)	(8.16)	(13.59)	(0.81)
<b>VIII Tax expense:</b>					
(1) Current tax	-	-	-	-	(1.55)
(2) Deferred tax	(2.65)	-	-	(2.65)	2.65
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>	(4.81)	(3.20)	(8.16)	(16.24)	0.29
<b>X Profit/(loss) from discontinued operations</b>	-	-	-	-	-
<b>XI Tax expense of discontinued operations</b>	-	-	-	-	-
<b>XII Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-
<b>XIII Profit/(loss) for the period (IX+XII)</b>	(4.81)	(3.20)	(8.16)	(16.24)	0.29
<b>XIV Other Comprehensive Income</b>					
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 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)	(4.81)	(3.20)	(8.16)	(16.24)	0.29
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	24.80	24.80	24.80	24.80	24.80
XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	(1.94)	(1.29)	(3.29)	(6.55)	0.12
	(2) Diluted	(1.94)	(1.29)	(3.29)	(6.55)	0.12
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0	0	0	0	0
	(2) Diluted	0	0	0	0	0
See accompanying note to the financial results						

**Notes :**

- (1) The above financial results for the quarter and year ended 31st March 2019 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on May 24, 2019. The statutory auditors have expressed an unmodified opinion on these results.
- (2) The statutory auditors have carried out the audit on the above results for year ended march 31, 2019. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (3) Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- (4) Figures for the quarters ended 31st March, 2019 and 31st March, 2018 are balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the respective financial years.
- (5) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (6) 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.

For and on behalf of board of directors of  
**Patback Business Limited**  
 (Formerly known as CRAZYPRICING ONLINE SERVICES LIMITED)

**PAWAN KUMAR MITTAL**  
 DIRECTOR  
 DIN: 00749265



Date: 24/05/2019  
 Place: New Delhi



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## Statement of Assets and Liabilities as on 31st March, 2019

₹ in lacs

PARTICULARS	As at 31/03/2019 (Audited)	As at 31/03/2018 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	-	-
Capital Work in progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under development	-	-
<b>Financial Assets</b>		
Investments		
Loans	20.00	20.00
Deferred Tax Assets (Net)	-	2.65
Other Non-Current Assets		
<b>Total Non-Current Assets</b>	<b>20.00</b>	<b>22.65</b>
<b>Current Assets</b>		
Inventories	8.35	10.14
<b>Financial Assets</b>		
Investments		-
Trade Receivables	3.68	468.11
Cash & Cash Equivalents	2.81	2.43
Loans		-
Other Financial Assets	1.80	1.29
Current Tax Assets (Net)		-
Other Current Assets	1.45	1.39
<b>Total Current Assets</b>	<b>18.09</b>	<b>483.36</b>
<b>Total Assets</b>	<b>38.09</b>	<b>506.01</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	24.80	24.80
Other Equity	(5.14)	11.10





<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
<b>Total Non-Current Liabilities</b>	-	-
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	-	-
Trade Payables	16.19	461.73
Other Financial Liabilities	1.82	1.75
Other Current Liabilities	0.11	6.09
Provisions		
Current tax liabilities	0.30	0.55
<b>Total Current Liabilities</b>	<b>18.43</b>	<b>470.11</b>
<b>Total Liabilities</b>	<b>18.43</b>	<b>470.11</b>
<b>Total Equity and Liabilities</b>	<b>38.09</b>	<b>506.01</b>

For and on behalf of board of directors of  
Patback Business Limited  
(Formerly known as CRAZYPRICING ONLINE SERVICES LIMITED)

PAWAN KUMAR MITTAL  
DIRECTOR  
DIN: 00749265



Date: 24/05/2019  
Place: New Delhi

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CIN: L74999DL1984PLC018747

## SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE)

₹ in lacs

Particulars	Quarter Ended			Year Ended	
	31st March 2019	31st December	31st March	31st March 2019	31st March 2018
	(Refer note 4)	(Unaudited)	(Refer note 4)	(Audited)	(Audited)
<b>Segment Revenue</b>					
a) Trading in Diamond/Gold	-	-	127.27	-	251.72
b) Trading in Tupperware	-	-	24.56	71.78	75.04
c) Trading in Shares	-	-	-	-	97.23
d) Trading in Fabric	-	-	465.82	-	616.36
<b>Total</b>	-	-	<b>617.65</b>	<b>71.78</b>	<b>1,040.35</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	-	-	<b>617.65</b>	<b>71.78</b>	<b>1,040.35</b>
<b>Segment Results</b>	-				
<b>Profit before Interest &amp; Tax</b>	-				
a) Trading in Diamond/Gold	-	-	1.03	-	1.89
b) Trading in Tupperware	-	-	1.56	2.35	2.75
c) Trading in Shares	(0.16)	(0.70)	(7.11)	(4.53)	(6.95)
d) Trading in Fabric	-	-	8.02	-	9.91
<b>TOTAL</b>	<b>(0.16)</b>	<b>(0.70)</b>	<b>3.50</b>	<b>(2.18)</b>	<b>7.60</b>
<b>Less:</b>					
(a) Interest	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(2.01)	2.50	11.66	(11.41)	8.41
<b>Total Profit before Tax</b>	<b>(2.16)</b>	<b>(3.20)</b>	<b>(8.16)</b>	<b>(13.59)</b>	<b>(0.81)</b>
Capital employed (Segment Assets-Segment Liabilities)	-			-	
<b>Segment Asset</b>					
a) Trading in Diamond/Gold	-	-	-	-	0
b) Trading in Tupperware	11.60	11.61	-	11.60	0
c) Trading in Shares	0.42	0.58	-	0.42	0
d) Trading in Fabric	-	-	468.11	-	468.11
<b>Total</b>	<b>12.02</b>	<b>12.19</b>	<b>468.11</b>	<b>12.02</b>	<b>468.11</b>
Un-allocable Assets	26.07	26.41	31.69	26.07	31.69
<b>Net Segment asset</b>	<b>38.09</b>	<b>38.60</b>	<b>499.80</b>	<b>38.09</b>	<b>499.8</b>
<b>Segment Liabilities</b>					
a) Trading in Diamond/Gold	0.68	0.68	0.68	0.68	0.68
b) Trading in Tupperware	14.84	14.84	5.96	14.84	5.96





c) Trading in Shares	0.67	0.67	0.67	0.67	0.67
d) Trading in Fabric	-	-	459.69	-	459.69
Total	16.19	16.19	467.00	16.19	467.00
Un-allocable Liabilities	2.24	0.58	(3.10)	2.24	(3.10)
<b>Net Segment Liabilities</b>	<b>18.43</b>	<b>16.77</b>	<b>463.90</b>	<b>18.43</b>	<b>463.90</b>
<b>Capital employed</b>					
a) Trading in Diamond/Gold	(0.68)	(0.68)	(0.68)	(0.68)	(0.68)
b) Trading in Tupperware	(3.24)	(3.23)	(5.96)	(3.24)	(5.96)
c) Trading in Shares	(0.25)	(0.09)	(0.67)	(0.25)	(0.67)
d) Trading in Fabric	-	-	8.42	-	8.42
Total	(4.17)	(4.00)	1.11	(4.17)	34.79
Unallocable capital Employed	23.83	25.83	34.79	23.83	
<b>Net Capital Employed</b>	<b>19.66</b>	<b>21.83</b>	<b>35.90</b>	<b>19.66</b>	<b>35.90</b>

For and on behalf of board of directors of

Patback business Limited

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PAWAN KUMAR MITTAL

DIRECTOR

DIN: 00749265



Date: 24/05/2019

Place: New Delhi