

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.patback.in, Tel.No. 011-27860681

CIN: L74999DL1984PLC018747

May 17, 2023

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,

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. Wednesday, 17th day of May, 2023.
2. Auditor's Report (AR) and Declaration of Audited Financial Results for the quarter and year ended March 31, 2023 of the company as per the format prescribed by SEBI.
3. Audited financial results along with Statement of Assets and Liabilities and Cash flow Statements for the quarter and year ended March 31, 2023 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Undertaking of non applicability of Reg.32 of SEBI (LODR) Regulations , 2015 from the director of the company.

You are requested to take the same on your records.

Thanking You,
Yours truly

For Patback Business 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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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,

Sub: Outcome of Meeting of Board of Directors of Patback Business Limited (Formerly known as Crazypricing Online Services Limited) held today i.e. Wednesday, 17th May, 2023.

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. Wednesday, 17th May, 2023, which commenced., 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, 2023.
2. Considered and Approved the Audited Financial Results for quarter and year ended March 31, 2023.
3. Took note of Audit Report on the Audited financial results for quarter and year ended March 31, 2023.
4. Considered and Approved the Audited Financial Statements (includes Audited Balance Sheet as on 31st March, 2023, Statement of Profit and Loss, Cash Flow Statement for the year ended 31st March 2023, accounting policies and notes forming part of the accounts along with the Auditors' Report) for the financial year ended March 31, 2023.
5. Took note of Audit Report on the Audited financial statements for the financial year ended March 31, 2023.
6. Appointed M/s G Aakash & Associates, Company Secretaries as a Secretarial Auditor of the company for the Financial Year 2023-24.
7. Appointed M/S S K Goel & Associates, Chartered Accountants as an Internal Auditor of the Company for the Financial Year 2023-24.
8. Took note of non applicability of Reg 32 of SEBI (LODR) Regulations, 2015 from the director of the company.
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 .

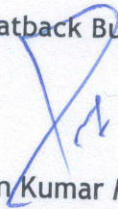


The Meeting Commenced at 04:00 P.M. and Concluded at 06:00 P.M.

This is for your information and records.

Thanking You,
Yours faithfully,

For Patback Business Limited



Pawan Kumar Mittal
(Director)

DIN: 00749265

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

Place: New Delhi

PATBACK BUSINESS LIMITED

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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, Piramal 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** (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 31st March, 2023.

Kindly take this declaration on your records.

Yours Sincerely
For **Patback Business Limited**

Meena



Meena
Chief Financial Officer & Chief Executive Officer
PAN: BTSPM8829F

Date 17.05.2023
Place: New Delhi



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, 2023 (b) reviewed the financial results for the quarter ended March 31, 2023 (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, 2023” 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, 2023.

b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2023

With respect to the Financial Results for the quarter ended March 31, 2023, 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, 2023, 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.

Basis for Opinion on the Financial Results for the quarter ended March 31, 2023

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, 2023

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.

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 quarter ended March 31, 2023

9. We conducted our review of the Financial Results for the quarter ended March 31, 2023, 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

V.N. PUROHIT & CO.
Chartered Accountants

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

10. The financial results include the results for the quarter ended March 31, 2023 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
PAREEK

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Date: 2023.05.17
17:55:17 +05'30'

O. P. Pareek
Partner
Membership No. 014238

UDIN: 23014238BGXRPR3062

Date: 17th May, 2023
Place: New Delhi

PATBACK BUSINESS LIMITED
(formerly known as Crazypricing Online Services Limited)
CIN: L74999DL1984PLC018747
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED ON 31ST MARCH 2023 - IND-AS COMPLIANT

| Particulars | (Rupees in lakhs except EPS) | | | | |
|--|--|---|--|---|---|
| | Quarter ended | | | Year ended | |
| | 01.01.2023 to 31.03.2023 Refer Note 5 | 01.10.2022 to 31.12.2022 Unaudited | 01.01.2022 to 31.03.2022 Refer Note 5 | 01.04.2022 to 31.03.2023 Audited | 01.04.2021 to 31.03.2022 Audited |
| I Revenue From Operations: | | | | | |
| Sale of goods | - | - | - | - | 73.35 |
| Consultancy Income | 33.92 | 35.72 | 25.00 | 101.14 | 25.00 |
| II Other Income | 1.71 | 1.11 | 0.43 | 4.15 | 1.02 |
| III Total Income (I+II) | 35.63 | 36.83 | 25.43 | 105.29 | 99.37 |
| IV Expenses | | | | | |
| Purchase of goods | - | - | - | - | 72.86 |
| Changes in inventories of finished goods, WIP and stock-in-trade | 0.45 | - | (0.32) | 1.14 | (1.44) |
| Employee benefits expenses | 4.35 | 4.02 | 0.78 | 14.97 | 5.53 |
| Other expenses | 2.25 | 1.52 | 1.61 | 5.11 | 3.51 |
| Total expenses (IV) | 7.05 | 5.54 | 2.07 | 21.22 | 80.46 |
| V Profit/(loss) before exceptional items and tax (III- IV) | 28.57 | 31.29 | 23.36 | 84.07 | 18.91 |
| VI Exceptional Items | - | - | - | - | - |
| VII Profit/(loss) before tax(V-VI) | 28.57 | 31.29 | 23.36 | 84.07 | 18.91 |
| VIII Tax expense: | | | | | |
| (1) Current tax | 7.48 | 7.88 | 4.76 | 21.45 | 4.76 |
| (2) Deferred tax | - | - | - | - | - |
| IX Profit (Loss) after tax (VII-VIII) | 21.09 | 23.41 | 18.59 | 62.62 | 14.14 |
| X 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 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 | - | - | - | - | - |
| XI Total Other Comprehensive Income | - | - | - | - | - |
| XII Total Comprehensive Income for the period (IX+XI)(Comprising Profit (Loss) and Other Comprehensive Income for the period) | 21.09 | 23.41 | 18.59 | 62.62 | 14.14 |
| XIII Paid up equity share capital (Face value Rs. 10/- per share) | 24.80 | 24.80 | 24.80 | 24.80 | 24.80 |
| XIV Reserve excluding Revaluation Reserves as per audited Balance sheet of Previous Accounting year | 8.99 | 8.99 | (5.49) | 8.99 | (5.49) |
| XV Earning per share (not annualised) | | | | | |
| Basic (in Rs.) | 8.51 | 9.44 | 7.50 | 25.25 | 5.70 |
| Diluted (in Rs.) | 8.51 | 9.44 | 7.50 | 25.25 | 5.70 |

See accompanying note to the financial results

Notes :

- (1) Additional information pursuant to regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
- (2) The above audited financial results for the quarter ended and year ended on 31st March, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 17th day of May, 2023.
- (3) These Results are also updated on the company's website URL: www.patback.in
- (4) 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, 2023. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) The figures for the quarter ended on 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, 2022, which were subject to limited review.
- (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.
- (7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

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

PAWAN KUMAR MITTAL
DIRECTOR
DIN: 00749265



Date: 17th May, 2023
Place: New Delhi

STATEMENT OF ASSETS AND LIABILITIES

AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2023

(Rupees in lakhs)

| PARTICULARS | As at 31/03/2023 | As at 31/03/2022 |
|--------------------------------|---------------------|---------------------|
| ASSETS | | |
| Non-Current Assets | | |
| Financial Assets | | |
| Loans | | |
| Deferred Tax Assets (Net) | 90.03 | 31.00 |
| Total Non-Current Assets | - | - |
| Current Assets | 90.03 | 31.00 |
| Inventories | | |
| Financial Assets | 1.01 | 2.15 |
| Trade Receivables | | |
| Cash & Cash Equivalents | | - |
| Other Financial Assets | 18.45 | 2.23 |
| Current Tax Assets (Net) | 1.70 | 0.94 |
| Other Current Assets | - | - |
| Total Current Assets | - | 0.02 |
| Total Assets | 21.16 | 5.34 |
| EQUITY AND LIABILITIES | 111.18 | 36.34 |
| Equity | | |
| Equity Share Capital | | |
| Other Equity | 24.80 | 24.80 |
| Liabilities | 73.14 | 10.52 |
| Non-Current Liabilities | | |
| Financial Liabilities | | |
| Borrowings | | |
| Other Financial Liabilities | - | - |
| Deferred Tax Liabilities (Net) | - | - |
| Total Non-Current Liabilities | - | - |
| Current Liabilities | | |
| Financial Liabilities | | |
| Trade Payables | | |
| Other Financial Liabilities | - | - |
| Other Current Liabilities | 1.76 | 0.91 |
| Current tax liabilities | 0.34 | 0.10 |
| Total Current Liabilities | 11.15 | 0.02 |
| Total Liabilities | 13.24 | 1.03 |
| Total Equity and Liabilities | 13.24 | 1.03 |
| | 111.18 | 36.34 |

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

PAWAN KUMAR MITTAL
DIRECTOR
DIN: 00749265



Date: 17th May, 2023
Place: New Delhi

Disclosure of audited statement of Cash Flow as per regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations, 2015 for the year ended on 31st March 2023:

(Rupees in lakhs)

| Particulars | For the year ended as on 31st March 2023 | For the year ended as on 31st March 2022 |
|---|---|---|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net profit/ (loss) before tax and after exceptional items | 84.07 | 18.90 |
| Adjustments for items: - | - | - |
| Interest received | 4.05 | (1.02) |
| Allowance for credit impaired/expected credit loss | - | - |
| Operating Profit before working capital changes | 88.13 | 17.88 |
| Working capital adjustments: - | | |
| (Increase)/ decrease in inventories | 1.14 | (1.44) |
| (Increase)/ decrease in other financial assets | (0.76) | 0.94 |
| (Increase)/ decrease in other current assets | 0.02 | 19.27 |
| Increase/ (decrease) in trade payables | | - |
| Increase/ (decrease) in other financial liabilities | 0.85 | (0.83) |
| Increase/ (decrease) in other current liabilities | 0.24 | 0.03 |
| Cash generated from operations | 89.63 | 35.85 |
| Direct taxes paid | (10.32) | (2.87) |
| Net cash flow from operating activities (A) | 79.31 | 32.97 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Loans (given)/recovered | (59.03) | (32.88) |
| Interest received | (4.05) | 1.02 |
| Net cash flow from investing activities (B) | (63.08) | (31.86) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Net proceeds/(repayment) from borrowings | - | - |
| Net cash flow from financing activities (C) | - | - |
| Net cash flow during the year (A + B + C) | 16.23 | 1.12 |
| Add: Opening cash and cash equivalents | 2.23 | 1.11 |
| Closing cash and cash equivalents | 18.45 | 2.23 |
| Components of cash and cash equivalents | | |
| Cash on hand | 0.85 | 0.93 |
| Balances with banks in current accounts | 17.60 | 1.30 |
| Total cash and cash equivalents | 18.45 | 2.23 |



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(Formerly known as Crazypricing Online Services Limited)

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CIN: L74999DL1984PLC018747

May 17, 2023

To

Metropolitan Stock Exchange of India Limited

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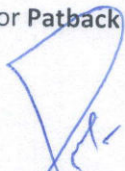
UNDERTAKING

In terms of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No.CIR/CFD/CMD1/162/2019 dated December 24,2019.

I **Pawan Kumar Mittal**, Director of Patback Business Limited (Formerly known as Crazypricing Online Services Limited)be and is hereby confirmed that the Statement of deviation /variationpursuant to review by the audit committee, on a quarterly basis as per Reg.32 of SEBI (LODR) Regulations, 2015 is not applicable in our company.

Thanking You,
Yours truly

For Patback Business Limited



Pawan Kumar Mittal
(Director)

DIN: 00749265

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