

**TREKKINGTOES.COM LIMITED**  
**Regd Office: 236, Mahaveer Nagar 1<sup>st</sup>, Durgapura, Tonk**  
**Road, Jaipur – 302018 (Raj) CIN No.:**  
**L63010RH2012PLC040995**  
**Email id: sagar240791@gmail.com website –**  
**www.hippocabs.com**

15.11.2023

To,

Department of Corporate Services  
Bombay Stock Exchange Limited  
25th Floor, P. J. Tower, Dalal Street,  
Fort, Mumbai- 400 001.

Dear Sir/Madam,

**Re. Outcome of Board Meeting held on 10.09.2023**  
**Regulation 29 of SEBI (LODR) Regulations, 2015**  
**Ref: Scrip Code: 543222 (Trekkingtoes.com Limited)**

Pursuant to Regulation 29 read of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the meeting of the Board of Directors of the Company is held on 15.11.2023 at 4:00 P.M. at its registered office at 236 Mahaveer Nagar 1<sup>st</sup> Durgapura, Tonk road Jaipur, Rajasthan -302018 and concluded on 9:30 P.M. to consider various agenda items which inter-alia includes-

1. To consider, approve and take on record the Un-Audited financial results alongwith the limited review report for the half year ended 30.09.2023 issued by the Statutory Auditors of the Company thereon;

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For **Trekkingtoes.com Limited**



**Sagar Agrawal**  
**Director**

**Jain Chowdhary & Co**  
Chartered Accountants



Mobile: 98870-32637

Plot No. 700A, B-2 Basement,  
Vidyut Nagar, Opp. Mahindra  
Showroom, Jaipur, Rajasthan  
302019

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF  
TREKKINGTOES.COM LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of Trekkingtonoes.Com Limited ("the company") for the half year ended September 30, 2023 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Jain Chowdhary & Co  
Chartered Accountants

FRN No. 0113267W



CA Yogendra Kumar Lokanda  
(Partner)

M. No. 416484

Date: - 11.11.2023

Place: - Jaipur

UDIN: - 23416484BGT0BB1999

**TREKKINGTOES.COM LIMITED**  
**L63010RH2012PLC040995**  
 236, Mahaveer Nagar 1st, Durgapura, Tonk Road, Jaipur  
**ASSETS & LIABILITIES AS AT 30th SEPTEMBER 2023**

₹ in 000's

PARTICULARS	Figures as at the end of 30.09.2023	Figures as at the end of 31.03.2023	Figures as at the end of 30.09.2022
<b>ASSETS</b>			
<b>1 Non-current assets</b>			
a Property, plant and equipment	109	109	136
b Capital Work in Progress			
c Investment Property			
d Goodwill			
e Other Intangible assets	325	325	538
f Intangible Assets under Development			
g Biological Assets Other than bearer plants			
h Financial Assets			
(i) Investments	-	-	30,000
(ii) Loans	477	477	10,345
i Deferred tax assets	361	361	452
j Other non-current assets			
<b>2 Current Assets</b>			
a Inventories			
b Financial Assets			
(i) Trade receivables	80	50	68
(ii) Cash and cash equivalents	207	217	169
(iii) Bank Balances other than (iii) above			
(iv) Loans			
c Current Tax Assets (Net)			
d Other current assets	89	78	113
<b>Total</b>	<b>1,647</b>	<b>1,616</b>	<b>41,820</b>
<b>EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
a Equity Share Capital	16,023	16,023	16,023
b Other Equity	(17,962)	(17,843)	22,453
<b>2 Non-Current Liabilities</b>			
a Financial Liabilities			
(i) Borrowings	2,522	2,586	2,441
(ii) Lease Liabilities			
(iii) Other Financial Liabilities			
b Provisions			
c Deferred Tax Liabilities (Net)			
d Other Non-current liabilities	502	502	520
<b>3 Current Liabilities</b>			
a Financial Liabilities			
(i) Borrowings			
(ii) Lease liabilities			
(iii) Trade payables	541	301	353
b Other current liabilities	21	47	29
c Provisions			
d Current Tax Liabilities			
<b>Total</b>	<b>1,647</b>	<b>1,616</b>	<b>41,820</b>

The accompanying notes form integral part of these financial statements

For, Jain Chowdhary & Co.  
 Chartered Accountants  
 Firm Registration Number 0113267W  
 FRN 0113267W  
 Yogendra Kumar Lokanda  
 Partner  
 Membership Number 416484  
 UDIN: 23416484BGT0BB1999  
 Place: Jaipur  
 Date: 11.11.2023

For and on Behalf of Board of Directors of  
 TREKKINGTOES.COM Limited  
 Sagar Agrawal  
 Director  
 DIN: 07035839  
 Sakshi Agrawal  
 Director  
 DIN: 06433366

**TREKKINGTOES.COM LIMITED**  
(formerly known as Trekkingtones.Com Private Limited)  
U63010RJ2012PTC040995  
236, Mahaveer Nagar 1st, Durgapura, Tonk Road, Jaipur  
Statement of Financial Results for the half year ended September 30, 2023

₹ in 000's

PARTICULARS	Half year ended 30.09.2023 (Unaudited)	Half year ended 31.03.2023 (Audited)	Half year ended 30.09.2022 (Unaudited)	Year Ended on 31.03.2023 (Audited)
<b>Revenue</b>				
I Revenue from operations	873	1,554	2,403	3,957
II Other income	0	7	5	12
III <b>Total Income</b>	<b>874</b>	<b>1,561</b>	<b>2,408</b>	<b>3,969</b>
<b>IV Expenses</b>				
Cost of Material Consumed	-	-	-	-
Purchases of stock in trade	-	-	-	-
Changes in inventories of finished goods, stock in trade & work in progress	-	-	-	-
Employee Benefit Expenses	72	72	191	263
Financial costs	-	-	-	-
Depreciation and Amortization Expenses	-	241	-	241
Other expenses	921	41,453	2,420	43,873
<b>Total Expenses (IV)</b>	<b>993</b>	<b>41,766</b>	<b>2,611</b>	<b>44,377</b>
<b>V Profit / (Loss) before exceptional items and tax (I-IV)</b>	<b>(119)</b>	<b>(40,205)</b>	<b>(203)</b>	<b>(40,408)</b>
VI Exceptional Items	-	-	-	-
VII <b>Profit / (Loss) before tax (V-VI)</b>	<b>(119)</b>	<b>(40,205)</b>	<b>(203)</b>	<b>(40,408)</b>
VIII <b>Tax expenses:</b>				
(a) Current tax	-	-	-	-
(b) Deferred tax	-	(91)	-	(91)
IX <b>Profit / (Loss) before for the period from</b>	<b>(119)</b>	<b>(40,296)</b>	<b>(203)</b>	<b>(40,498)</b>
X Profit / (Loss) from discontinued Operations	-	-	-	-
XI Tax Expenses from discontinued operations	-	-	-	-
Profit / (Loss) from discontinued operations after tax (X-XI)	-	-	-	-
XIII <b>Profit / (Loss) for the period (IX+XII)</b>	<b>(119)</b>	<b>(40,296)</b>	<b>(203)</b>	<b>(40,498)</b>
XIV Other comprehensive income	-	-	-	-
XV <b>Total comprehensive income for the period</b>	<b>(119)</b>	<b>(40,296)</b>	<b>(203)</b>	<b>(40,498)</b>
XVI <b>Earning per equity share (for continuing operations):</b>				
(1) Basic	(0)	(0)	(0)	(0)
(2) Diluted	(0)	(0)	(0)	(0)

See accompanying notes forming an integral part of the Profit & Loss Account.

For, Jain Chowdhary & Co.

Chartered Accountants

ICAI Firm Registration Number 0113267W

Yogendra Kumar Lokanda

Partner

Membership Number 416484

UDIN: 23416484BGT0BB1999

Place: Jaipur

Date: 11.11.2023



For and on Behalf of Board of Directors of  
TREKKINGTOES.COM Limited

Sagar Agrawal

Director

DIN: 07035839

Sahil Agrawal

Director

DIN: 06433366

**TREKKINGTOES.COM LIMITED**

L63010RIH2012PLC040995

236, Mahaveer Nagar 1st, Durgapura, Tonk Road, Jaipur

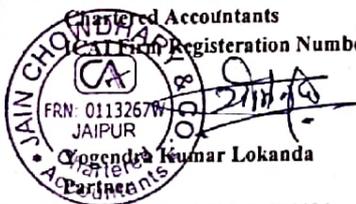
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30/09/2023**

₹ in 000's

	Particulars	Half Year ended 30.09.2023 (Non Audited)	Year ended 31.03.2023 (Audited)	Half Year ended 30.09.2022 (Non Audited)
<b>A</b>	<b>Cash Flow from Operating activities :</b>			
	Net profit before tax from continuing operation	(119)	(40,408)	(203)
	Adjustments for			
	Depreciation	-	241	-
	Finance Costs	-	-	-
	Interest Income	-	-	-
	Loss on assets discarded	-	-	-
	Sundry Balances Written off	-	-	-
	<b>Operating profit before Working Capital Changes</b>	<b>(119)</b>	<b>(40,167)</b>	<b>(203)</b>
	<b>Adjustment for Changes in Working Capital:</b>			
	(Increase)/Decrease in Trade Receivables	(30)	78	60
	(Increase)/Decrease in Other Current Assets	(11)	(74)	(108)
	(Increase)/Decrease in Short Term Loans & Advances	-	-	-
	Increase/(Decrease) in Trade Payables	240	(21)	32
	Increase/(Decrease) in Other current liabilities	(26)	(344)	(362)
	Increase in Long term provisions	-	-	-
	Increase in Short term provisions	-	-	-
	<b>Net Cash from operating activities (A)</b>	<b>55</b>	<b>(40,529)</b>	<b>(582)</b>
<b>B</b>	<b>Cash Flow from investing activities :</b>			
	Purchase of Fixed Assets	-	-	-
	Capital Work in Progress	-	-	-
	Interest Received	-	-	-
	<b>Net Cash (Used in) investing activities (B)</b>			
<b>C</b>	<b>Cash flow from financing activities :</b>			
	Proceeds from share application	-	-	-
	Security Premium	-	-	-
	Long Term Loans & Advances	-	9,868	-
	Investment in Convertible Debantures	-	30,000	-
	Repayment of Long Term liabilities	-	(18)	-
	Repayment of Short-Term Borrowings	(64)	494	349
	Payments to Long Term Borrowings	-	-	-
	Finance costs paid	-	-	-
	<b>Net Cash (Used in) financing activities (C)</b>	<b>(64)</b>	<b>40,344</b>	<b>349</b>
	<b>Net Increase in cash and equivalents (A+B+C)</b>	<b>(9)</b>	<b>(185)</b>	<b>(232)</b>
	Cash & Cash equivalents (opening balance)	217	402	402
	<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>207</b>	<b>217</b>	<b>169</b>

See accompanying notes forming an integral part of the Profit & Loss Account.  
For, Jain Chowdhary & Co.

Chartered Accountants  
Registration Number 0113267W



Membership Number 416484  
UDIN: 23416484BGTOBB1999  
Place: Jaipur  
Date: 11.11.2023

For and on Behalf of Board of Directors of  
TREKKINGTOES.COM Limited

Sagar Agrawal  
Director  
DIN: 07035839

Sahil Agrawal  
Director  
DIN: 06433366