**ROX HI-TECH LIMITED**
(Formerly known as ROX Trading and Systems Pvt.Ltd & ROX Hi-Tech Pvt.Ltd)
Old # 101-B, New # 160,
Mahalingapuram Main Road,
Mahalingapuram,Chennai - 600 034.
Ph : +91-44-42068316
CIN : U51506TN2002PLC048598
Email : info@rox.co.in Web : www.rox.co.in

ROX: SEC: Q3 – 2023-24
March 16, 2024

To,
The Manager – Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

| **Symbol: ROXHITECH** | **ISIN: INE0PDJ01013** |
|---|---|

Dear Sir,

Sub: Update / clarification on Machine Readable Form / Legible copy of Financial Results.

Ref: NSE email dated March 12, 2024.

With reference to the above-mentioned email and NSE circular no. NSE/CML/2018/02 dated January 16, 2018, we wish to inform the exchange that the financial results of ROX Hi-Tech Limited ("the company") for the period ending December 31, 2023 submitted with the stock exchanges on February 12, 2024. However, due to average/compressed quality of the print of the results, the scanned file was not Machine readable/ searchable format.

Accordingly, please find enclosed herewith the legible copy of the financial results of the Company for the Quarterly ended December 31, 2023. Kindly note there is no change in the Financial Results which was submitted on February 12, 2024.

Thanking You.

Yours Faithfully,
For **ROX HI-TECH LIMTIED**

THENMOZHI
Digitally signed by THENMOZHI
Date: 2024.03.16 07:27:23 +05'30'

**Thenmozhi**
**Company Secretary and Compliance officer**
**Membership No. A66685**

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98844 48912
E-mail : info@ppnaco.com | Web : www.ppnaco.com | www.ppnaco.co.in

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To

The Board of Directors

ROX Hitech Limited

(Formerly known as Rox Hi-Tech Private Limited)

We have reviewed the accompanying statement of unaudited financial results of ROX HI-TECH LIMITED for the half year ended 31st December, 2023 ("the statement") attached herewith, being submitted by the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulation")

This statement which is the responsibility of the Management and approved by the Board of Directors, has been compiled from the related interim financial results interim financial information which has been prepared in accordance with the recognition and measurement principles laid down in applicable accounting standards, prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements based on our review

We conducted our review of the Statements 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. These standards require that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement(s) A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended to the extent applicable

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable

P P N AND COMPANY CHENNAI 600 034 CHARTERED ACCOUNTANTS

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accounting standards specified under section 133 of the Companies Act 2013 as amended, read with rules issued there under and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 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 P P N And Company**
**Chartered Accountants**
**Firm's Registration No: 013623S**
**Peer Review Certificate No.013578**

P P N AND COMPANY CHENNAI 600 034 CHARTERED ACCOUNTANTS

**R.Rajaram**
**Partner**
**M. No: 238452**
**UDIN: 24238452BKAGIT8026**

Place: **Chennai**
Date: 12-02-2024

**ROX HI-TECH LIMITED**
**(Formerly known as ROX Trading and Systems Private Limited)**
**(CIN: U51506TN2002PLC048598)**

**Registered Office: Old No.101B, New No.160, 1st & 3rd Floor Mahalingapuram Main Road, Nungambakkam, Chennai-600034**
**email: cs@rox.co.in, Website: www.rox.co.in, Phone: 044 4206 8316**

**Rs. in Lakhs**

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST DECEMBER, 2023**

| | Particulars | For the Quarter Ended 31st December, 2023 | Half Yearly Ended 30th September, 2023 | 9 Months ended 31st December, 2023 | Year ended 31st March, 2023 | Year ended 31st March, 2022 |
|---|---|---|---|---|---|---|
| | | Unaudited | Unaudited | Unaudited | Audited | Audited |
| I | Revenue From Operations | 3,773.02 | 7,726.54 | 11,499.56 | 13,332.79 | 10,286.22 |
| II | Other Income | 2.91 | 8.55 | 11.46 | 66.06 | 11.03 |
| III | **Total Income (I+II)** | **3,775.93** | **7,735.09** | **11,511.02** | **13,398.85** | **10,297.25** |
| IV | **Expenses** | | | | | |
| | Cost of Materials Consumed | 2,626.78 | 5,767.35 | 8,394.13 | 10,351.26 | 9,192.71 |
| | Employee Benefits Expenses | 156.55 | 201.79 | 358.34 | 394.95 | 336.56 |
| | Finance Costs | 76.39 | 146.46 | 222.85 | 297.03 | 196.10 |
| | Depreciation & Amortisation Expenses | 8.97 | 15.56 | 24.53 | 23.39 | 21.55 |
| | Other Expenses | 219.57 | 203.53 | 423.10 | 284.72 | 338.59 |
| | **Total Expenses (IV)** | **3,088.26** | **6,334.69** | **9,422.95** | **11,351.36** | **10,085.50** |
| V | **Profit before Tax (III-IV)** | **687.67** | **1,400.40** | **2,088.07** | **2,047.50** | **211.75** |
| VI | **Tax Expense:** | | | | | |
| | (1) Current Tax | 173.04 | 352.48 | 525.52 | 515.77 | 58.25 |
| | (2) Deferred Tax | (15.55) | (1.65) | (17.20) | (7.98) | (0.59) |
| VII | **Profit/(Loss) For The Period (V-VI)** | **530.17** | **1,049.57** | **1,579.74** | **1,539.71** | **154.09** |
| | **Earnings per Equity Share (EPS): *** | | | | | |
| | (1) Basic (In Rs.) | 2.32 | 6.24 | 6.92 | 20.60 | 2.06 |
| | (2) Diluted (In Rs.) | 2.32 | 6.24 | 6.92 | 20.60 | 2.06 |
| VIII | **Paid up Equity Share Capital** | | | | | |
| | Total no of Shares ( Weighted Average ) | 2,28,36,350 | 1,68,18,800 | 2,28,36,350 | 74,75,000 | 74,75,000 |
| | Face Value of Per Share | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |

(*) EPS is not annualized for the Period ended December 31, 2023, and September 30, 2023, and for FY 2022-23 the figures are based on restated financials.

**Notes on Standalone Financial Results:**

1. The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 12, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2. As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
3. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary to confirm to current period classification.
4. The Company is engaged in the business of Dealing in computer hardware components, Peripheral devices, all kinds of electronic data processing equipments, providing in all kinds of software, including packaged and customised software and implement software solutions in the domains like customer relationship management (CRM), Supply chain management ( SCM) and business operations (BO) and to help the customers to solve the problems and business challenges by implementing IBM's On - DEMAND solutions
5. The Comparative results and other information for the nine months period ended December 31, 2022, September 30, 2022 have not been disclosed as the Company recently got listed on 16th November, 2023. However, the management has excercised necessary due diligence to ensure that the said results provide a true fair view of its affairs.
6. As the Company collectively operates only in one business Segment, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.
7. There were no exceptional and Extra- Ordinary items for the reporting period

**For ROX Hi Tech Limited**
**(Formerly known as ROX Trading and Systems Private Limited)**

ROX HI-TECH LIMITED

**JIM RAKESH**
**Managing Director**
**DIN : 01722482**

**Place: Chennai**

**Date: 12-02-2024**