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 : +91-44-2817 3449
CIN : L51506TN2002PLC048598
Email : info@rox.co.in Web : www.rox.co.in

November 13, 2026

ROX: SEC: 2026-2027

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

Symbol : ROXHITECH

Subject : Outcome of Board Meeting held on November 13, 2026

Reference : Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Sub: Outcome of the Board meeting of "ROX HI-TECH LIMITED" ("the Company") pursuant to Regulation 30 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015.

With reference to our earlier letter dated November 10, 2026 and in compliance with the Regulation 30 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the "the Company" in its meeting held on today i.e., November 13, 2026, has, inter-alia, considered and approved, the following matters;

1. Approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year ended 30th September, 2026, duly reviewed and recommended by audit committee along with the Limited Review Report thereon furnished by the Statutory Auditors of the Company. Pursuant to Regulation 33 of the Listing Regulations, a copy of the aforesaid Un-Audited Financial Results and the Limited Review report are enclosed herewith.

2. Statement of Deviations/ Variations for the proceeds of Preferential Issue of Convertible Warrants for the half-year ended September 30, 2026 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), 2015 - Certificate in this regard issued by the Statutory Auditor, is enclosed herein.

The Meeting commenced at 2:30 pm ends at 05:21 pm.

For **ROX Hi-Tech Limited**

THENMOZHI RAMALINGAM
Digitally signed by THENMOZHI RAMALINGAM
Date: 2026.11.13 17:38:19 +05'30'

Thenmozhi
Company Secretary and Compliance Officer

KRISHAAN & CO.
CHARTERED ACCOUNTANTS

FLAT No.10, 'C' WING, 6TH FLOOR
GEMINI SQUARE, (PARSN MANERE)
NEW No. 442 (602), ANNA SALAI
CHENNAI - 600006.
✆ : +91-44-2827 2569
+91-44-2820 5937
email : admin@krishaan.in

INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015, AS AMENDED

Review Report to

The Board of Directors

ROX HI-TECH LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **ROX HI-TECH LIMITED ("the Company")** for the half year ended September 30, 2026 ("the Statement") and being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company at their meeting held on November 13, 2026 and 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 and other Accounting Principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying the analytical and other review procedures and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

KRISHAAN & CO.
CHARTERED ACCOUNTANTS

FLAT No.10, 'C' WING, 6TH FLOOR
GEMINI SQUARE, (PARSN MANERE)
NEW No. 442 (602), ANNA SALAI
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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 standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies thereon, 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 Krishaan & Co.,
Firm Reg. No.001453S
Chartered Accountants

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

K Sundarrajan
Partner
Membership No. 208431
UDIN: 26208431PXZGPD407

Date : November 13, 2026
Place: Chennai

Rox Hi-Tech Limited
Regd. Office No. Old No.101B, New No.160, Mahalingapuram Main Road, Chennai - 600034
CIN: L51506TN2002PLC048598

Statement of Fianacial Results for the half year ended September 30, 2026 — Rs. In Lakhs

Particulars	Half Year Ended			Year Ended	
	Sept 30,2026	Sept 30,2025	Mar 31st,2026	March 31,2026	March 31,2025
	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operation:					
(a) Revenue From Operations	14,350.59	10,994.22	9,798.21	20,792.43	18,650.68
(b)Other Income	80.37	102.06	168.80	270.86	268.30
Total Revenue (a+b)	**14,430.96**	**11,096.28**	**9,967.01**	**21,063.30**	**18,918.98**
II. Expenses:					
(a) Purchase of Materials	11,435.95	10,239.64	6,920.08	17,159.72	14,779.46
(b) Changes in stock in Trade, Work in Progress	-20.02	-1,471.38	-262.82	-1,734.20	-971.33
(c) Employee Benefit Expenses	492.46	312.78	1,217.42	1,530.20	1,285.00
(d) Finance Cost	386.35	295.41	358.71	654.12	460.17
(e) Depreciation / Amoritisation expenses	120.38	72.38	98.16	170.54	105.66
(f) other expenses	468.14	345.79	711.15	1,056.95	705.22
Total Expenses (II)	**12,883.26**	**9,794.62**	**9,042.70**	**18,837.33**	**16,364.18**
III. Profit/(Loss) before Exceptional and Extraordinary Items & Tax	**1,547.70**	**1,301.66**	**924.31**	**2,225.97**	**2,554.80**
IV.Extraordinary, Exceptional & Prior Period Items *			-		-
V. Profit Before Tax	**1,547.70**	**1,301.66**	**924.31**	**2,225.97**	**2,554.80**
VI. Tax Expenses					-
(a) Provision for Tax - Current Year	307.04	286.36	182.53	468.89	628.51
(b) Provision for Tax - Earlier Year					
(c) Deferred Tax	42.59	-32.78	25.92	-6.86	-5.49
Total Tax Expenses (VI)	**349.63**	**253.58**	**208.45**	**462.03**	**623.02**
VII. Net Profit / (Loss) for the Period (V-VI)	**1,198.06**	**1,048.08**	**715.86**	**1,763.94**	**1,931.78**
VIII. Paid up Equity Share Capital	2,396.86	2,283.63	2,293.77	2,293.77	2,283.63
(Face Value of Rs. 10/- each)	10.00	10.00	10.00	10.00	10.00
Earnings per Equity share (Half year/full year)					
(a) Basic (in Rs.)	5.18	4.59	3.13	7.72	8.46
(b) Diluted (in Rs.)	5.18	4.59	3.12	7.69	8.46

Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2026. The Statutory Auditors of the Company have issued the Limited Audit Review Report on the financial results of for the half year ended 30.09.2026 with unqualified opinion.

2. As per the 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 requirement) Regulations, 2009 are exempted from the compulsary requirement of adoption of Ind AS.

3. 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.

4. The Balance appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and subsequent adjustments, if any, will be accounted for in the year of confirmation and/or reconciliation.

5. Effective Effective from November 21, 2025, the Government of India consolidated 2 existing labour regulations into four Labour Codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security,2020 and the Occupational Safety, health and workings Conditions Code, 2020, Collectively referred to as the 'New Labour Codes'. However,the Government of India is in the process of notifying related rules to the New Labour Code. The Company has assessed and accounted the incremental impact of these changes on the basis of information available and present labour policy of the company. It is assessed that the impact of changes in New Labour Code will not be significant since the company has since past many years adopted the Labour policy in line of the draft labour code which is already reflected in costs and expenses

6. Prior Period figures have been regrouped/ reclassified wherever necessary for comparative purposes.

7. During the half-year ended 30 September 2026, the Company allotted 10,30,926 fully paid-up equity shares of face value Rs.10 each on 24 August 2026 to the following allottees upon exercise of the option to convert an equal number of warrants into equity shares:

Name of Allottee	Equity Shares Allotted
Jim Rakesh	7,87,812.00
Sukanya Rakesh	1,73,205.00
Janet Rekha	69,909.00
	10,30,926.00

The warrants had been issued on a preferential basis on October 29,2025 at an issue price of Rs.48.50 per warrant (including premium of Rs.38.50), pursuant to the approval of the shareholders at the Annual General Meeting held on September 29, 2025 and in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The Company received Rs.375 lacs (25% of the issue price) at the time of allotment of the warrants and Rs.375 Lacs (75% of the allotment money against allotment of 10,30,926 shares) at the time of conversion.

Consequent to the allotment, the paid-up equity share capital of the Company increased from 2,29,37,688 equity shares to 2,39,68,614 equity shares. The shares allotted rank pari passu with the existing equity shares, and the listing and trading approval has been received from NSE on September 25, 2026.

As at 30 September 2026, 20,61,856 warrants remain outstanding and are yet to be converted into equity shares. They are convertible within 18 months from the date of their allotment.

For and on behalf of the Board of Directors
Rox Hi-tech Limited

Jim Rakesh
Managing Director
(DIN: 01722482)

Place : Chennai
Date : 13.11.2026

Rox Hi-Tech Limited
Cash flow Statement for the year ended September 30, 2026
All figures are in Indian Rupees (in Lakhs) unless otherwise mentioned

	Particulars	For the year ended 30-09-2026		For the year ended 31-03-2026	
A	**Cash flow from Operating Activities**				
	Net Profit before Tax		1,547.70		2,225.97
	Adjustments for :				
	Depreciation charged during the year	120.38		170.54	
	Profit on Sale of Asset	-		-2.87	
	Proposed Dividend	-239.67			
	Interest Income	-66.84		-197.93	
	Interest Expense	356.02	**169.89**	625.41	**595.14**
	Operating Profit before Working Capital Changes		**1,717.58**		**2,821.11**
	Changes in working capital:				
	Adjustments for (increase) / decrease in operating assets:				
	Inventories	-20.02		-1,734.20	
	Trade receivables	-3,628.67		1,249.66	
	Short-term loans and advances	-220.30		-48.42	
	Long-term loans and advances	-172.82		-4,085.67	
	Adjustments for increase / (decrease) in operating liabilities:				
	Trade payables	355.82		849.49	
	Other current liabilities	425.24		-808.30	
	Short-term provisions/borrowings	470.13		2,544.44	
	Long-term provisions	9.10	-2,781.51	-0.16	-2,033.16
	Net Cash from Operating Activities before Tax		**-1,063.93**		**787.95**
	Net income tax (paid) / refunds		-307.04		-468.89
	Net Cash from Operating Activities After Tax		**-1,370.97**		**319.04**
B	**Cash flow from Investing Activities**				
	Purchase of Fixed Assets	-211.41		-131.01	
	Purchase of Investments	-		-	
	Interest Received	66.84		197.93	
	Proceeds from sale of Fixed Assets	-		3.80	
	Net cash used in Investing Activities		**-144.57**		**70.72**
C	**Cash flow from Financing Activities**				
	Proceeds from share capital	-		10.13	
	Proceeds from Issue of share Warrants	375.00		375.00	
	Proceeds from Long Term Borrowings	1,495.69		-170.55	
	Interest paid	-356.02		-625.41	
	Net cash used in Financing Activities		**1,514.67**		**-410.83**
	Net increase / (Decrease) in cash (A+B+C)		-0.87		-21.03
	Opening Balance of Cash and cash equivalents		2,723.61		2,744.64
	Closing Balance of Cash and cash equivalents		**2,722.74**		**2,723.61**

Summary of Significant accounting policies 2.1

For and on behalf of the Board of Directors of
Rox Hi-Tech Limited

Jim Rakesh
Managing Director
DIN: 01722482

ROX HI-TECH LIMITED

Place : Chennai
Date : November 13,2026

Rox Hi-Tech Limited

Regd. Office No. Old No.101B, New No.160, Mahalingapuram Main Road, Chennai - 600034

CIN: L51506TN2002PLC048598

Statement of Assets and Liabilities as at 30th September, 2026 (Rs. In Lakhs)

Particulars	As At Sept 30, 2026	As At March 31, 2026
A. EQUITY & LIABILITIES		
1. Shareholder's Fund		
(a) Share Capital	2,396.86	2,293.77
(b) Reserve & surplus	11,855.25	10,797.62
(c) Money received against Share Warrants	250.00	77.32
	14,502.11	13,168.71
Share Application Money pending Allotment		-
2. Non Current Liabilities		
(a) Long Term Borrowings	1,857.38	361.69
(b) Deferred Tax Liabilities (Net)	204.48	161.90
(c) Long Term Provisions	58.51	49.41
	2,120.38	573.00
3.Current Liabilities		
(a) Short Term Borrowings (Secured)	6,517.32	6,526.54
(b) Trade Payables	4,094.64	3,738.81
(c) Other Current Liabilities	751.93	326.68
(d) Short Term provision	1,120.00	640.64
	12,483.88	11,232.67
Total Liabilities	**29,106.37**	**24,974.39**
B. ASSETS		
1. Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
i) Tangible Assets	3,192.67	3,228.94
ii) Intangible Assets	193.03	65.72
iii) Capital Work in Progress	-	-
(b) Non Current Investments	1.33	1.33
(c) Other Non Current Assets	648.99	552.81
	4,036.01	3,848.79
2. Current Assets		
(a) Inventories	6,938.14	6,918.12
(b) Trade Receivable	7,970.17	4,341.50
(c) Cash & Cash Equivalents	2,722.74	2,723.61
(d) Short Term Loans & Advances	1,455.59	1,235.29
(e) Other Current Assets	5,983.71	5,907.07
	25,070.36	21,125.60
Total Assets	**29,106.37**	**24,974.39**

For and on behalf of the Board of Directors

Rox Hi-tech Limited

Jim Rakesh

Managing Director

(DIN: 01722482)

Place : Chennai

Date : 13.11.2026

KRISHAAN & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED CONSOLIDATED HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015, AS AMENDED

Review Report to
The Board of Directors
ROX HI-TECH LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **ROX HI-TECH LIMITED ("the Holding Company")** and its Subsidiaries ("together referred to as "the Group"), for the half year ended September 30, 2026 ("the Statement") and being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").

2. This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors of the Holding Company at their meeting held on November 13, 2026 and 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 and other Accounting Principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying the analytical and other review procedures and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. This statement includes the results of the following entities:
   List of Subsidiaries:

   (i) ROX Hi-Tech Pte. Limited, Singapore
   (ii) ROX Hi-Tech, Mauritius
   (iii) ROX Hi-Tech, LLC, USA



KRISHAAN & CO.
CHARTERED ACCOUNTANTS

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NEW No. 442 (602), ANNA SALAI
CHENNAI - 600006.
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email : admin@krishaan.in

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies thereon, 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.

6. For Subsidiaries located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles, generally accepted auditing standards applicable in that country. The company's management has converted the financial statement of such subsidiary located outside India from the accounting principles generally accepted in its country to accounting principles generally accepted in India. We did not review the interim financial information of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 11.30 lakhs as at September 30,2026 and total revenues of Rs. 4.76 lacs, total net loss after tax of Rs. 8.62 lacs, for the half year ended 30th September 2026. These financial information ha been reviewed by the Company's management whose reports have been furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on the report of the Management and the procedures performed by us as stated in paragraph 3 above. We have reviewed this conversion adjustments made by the company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report of the management and the conversion adjustments prepared by the management of the company and reviewed by us.

7. Our conclusion on the statement is not modified in respect of the above matter.

For Krishaan & Co.,
Firm Reg. No.001453S
Chartered Accountants



K Sundarrajan
Partner
Membership No. 208431
UDIN: 26208431IRNWCY8267

Date : November 13, 2026
Place: Chennai

ROX Hi-Tech Limited
Regd. Office No. Old No.101B, New No.160, Mahalingapuram Main Road, Chennai - 600034
CIN: L51506TN2002PLC048598

Consolidated Statement of Fianacial Results for the half year ended September 30, 2026 — Rs. In Lakhs

Particulars	Half Year Ended			Year Ended	
	Sept 30,2026	Sept 30,2025	Mar 31st,2026	March 31,2026	March 31,2025
	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operation:					
(a) Revenue From Operations	14,355.34	10,481.40	9,816.86	20,298.26	18,745.74
(b)Other Income	80.37	102.06	168.80	270.86	268.30
Total Revenue (a+b)	**14,435.71**	**10,583.46**	**9,985.66**	**20,569.13**	**19,014.04**
II. Expenses:					
(a) Purchase of Materials	11,435.95	10,029.96	6,713.46	16,743.42	14,813.02
(b) Changes in stock in Trade, Work in Progress	-20.02	-1,471.38	-262.82	-1,734.20	-971.33
(c) Employee Benefit Expenses	504.46	312.78	1,277.80	1,590.58	1,285.00
(d) Finance Cost	387.40	295.41	359.23	654.64	460.17
(e) Depreciation / Amoritisation expenses	120.38	72.38	98.16	170.54	105.66
(f) other expenses	468.47	347.65	710.11	1,057.76	705.22
Total Expenses (II)	**12,896.64**	**9,586.80**	**8,895.94**	**18,482.75**	**16,397.74**
III. Profit/(Loss) before Exceptional and Extraordinary Items & Tax	**1,539.08**	**996.66**	**1,089.72**	**2,086.38**	**2,616.30**
IV.Extraordinary, Exceptional & Prior Period Items *			-		-
V. Profit Before Tax	**1,539.08**	**996.66**	**1,089.72**	**2,086.38**	**2,616.30**
VI. Tax Expenses					-
(a) Provision for Tax - Current Year	307.04	219.26	249.62	468.89	628.51
(b) Provision for Tax - Earlier Year					
(c) Deferred Tax	42.59	-32.78	25.92	-6.86	-5.49
Total Tax Expenses (VI)	**349.63**	**186.48**	**275.54**	**462.03**	**623.02**
VII. Net Profit / (Loss) for the Period (V-VI)	**1,189.45**	**810.18**	**814.18**	**1,624.35**	**1,993.28**
VIII. Exceptional Items					
Share of Minority Interest	**4.22**	**149.45**	**-81.05**	**68.40**	**-**
VII. Net Profit / (Loss) for the Period (VII-VIII)	**1,193.67**	**959.63**	**733.13**	**1,692.75**	**1,993.28**
VIII. Paid up Equity Share Capital	2,396.86	2,283.63	2,293.77	2,293.77	2,283.63
(Face Value of Rs. 10/- each)	10.00	10.00	10.00	10.00	10.00
Earnings per Equity share (Half year/full year)					
(a) Basic (in Rs.)	5.16	3.55	3.56	7.11	8.73
(b) Diluted (in Rs.)	5.16	3.55	3.19	7.37	8.73

Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2026. The Statutory Auditors of the Company have issued the Limited Audit Review Report on the financial results of for the half year ended 30.09.2026 with unqualified opinion.
2. As per the 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 requirement) Regulations, 2009 are exempted from the compulsary requirement of adoption of Ind AS.
3. 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.
4. The Balance appearing under the Trade Payables, Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and subsequent adjustments, if any, will be accounted for in the year of confirmation and/or reconciliation.
5. Effective Effective from November 21, 2025, the Government of India consolidated 2 existing labour regulations into four Labour Codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security,2020 and the Occupational Safety, health and workings Conditions Code, 2020, Collectively referred to as the 'New Labour Codes'. However,the Government of India is in the process of notifying related rules to the New Labour Code. The Company has assessed and accounted the incremental impact of these changes on the basis of information available and present labour policy of the company. It is assessed that the impact of changes in New Labour Code will not be significant since the company has since past many years adopted the Labour policy in line of the draft labour code which is already reflected in costs and expenses
6. Prior Period figures have been regrouped/ reclassified wherever necessary for comparative purposes.
7. During the half-year ended 30 September 2026, the Company allotted 10,30,926 fully paid-up equity shares of face value Rs.10 each on 24 August 2026 to the following allottees upon exercise of the option to convert an equal number of warrants into equity shares:

Name of Allottee	Equity Shares Allotted
Jim Rakesh	7,87,812.00
Sukanya Rakesh	1,73,205.00
Janet Rekha	69,909.00
	10,30,926.00

The warrants had been issued on a preferential basis on October 29,2025 at an issue price of Rs.48.50 per warrant (including premium of Rs.38.50), pursuant to the approval of the shareholders at the Annual General Meeting held on September 29, 2025 and in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The Company received Rs.375 lacs (25% of the issue price) at the time of allotment of the warrants and Rs.375 Lacs (75% of the allotment money against allotment of 10,30,926 shares) at the time of conversion.

Consequent to the allotment, the paid-up equity share capital of the Company increased from 2,29,37,688 equity shares to 2,39,68,614 equity shares. The shares allotted rank pari passu with the existing equity shares, and the listing and trading approval has been received from NSE on September 25, 2026.

As at 30 September 2026, 20,61,856 warrants remain outstanding and are yet to be converted into equity shares. They are convertible within 18 months from the date of their allotment.

For and on behalf of the Board of Directors
Rox Hi-tech Limited

Jim Rakesh
Managing Director
(DIN: 01722482)

Place : Chennai
Date : 13.11.2026

ROX Hi-Tech Limited

Regd. Office No. Old No.101B, New No.160, Mahalingapuram Main Road, Chennai - 600034

CIN: L51506TN2002PLC048598

Consolidated Statement of Assets and Liabilities as at 30th September, 2026 (Rs. In Lakhs)

Particulars	As At Sept 30, 2026	As At March 31, 2026
A. EQUITY & LIABILITIES		
1. Shareholder's Fund		
(a) Share Capital	2,396.86	2,293.77
(b) Reserve & surplus	11,874.59	10,821.31
(c) Money received against Share Warrants	250.00	77.32
(d) Minority Interest	-65.53	-61.30
	14,455.92	13,131.09
		-
2. Non Current Liabilities		
(a) Long Term Borrowings	1,857.38	361.69
(b) Deferred Tax Liabilities (Net)	204.48	161.90
(c) Long Term Provisions	58.51	49.41
	2,120.38	573.00
3.Current Liabilities		
(a) Short Term Borrowings (Secured)	6,517.32	6,526.54
(b) Trade Payables	4,104.29	3,752.17
(c) Other Current Liabilities	750.96	326.71
(d) Short Term provision	1,120.00	640.64
	12,492.56	11,246.06
Total Liabilities	**29,068.86**	**24,950.15**
B. ASSETS		
1. Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
i) Tangible Assets	3,192.67	3,228.94
ii) Intangible Assets	193.03	65.72
iii) Capital Work in Progress	-	-
(b) Non Current Investments	0.80	0.80
(c) Other Non Current Assets	648.99	552.81
	4,035.48	3,848.27
2. Current Assets		
(a) Inventories	6,938.14	6,918.12
(b) Trade Receivable	7,970.17	4,342.39
(c) Cash & Cash Equivalents	2,732.89	2,746.15
(d) Short Term Loans & Advances	1,408.46	1,188.16
(e) Other Current Assets	5,983.71	5,907.07
	25,033.38	21,101.88
Total Assets	**29,068.86**	**24,950.15**

For and on behalf of the Board of Directors

ROX Hi-tech Limited

Jim Rakesh

Managing Director

(DIN: 01722482)

Place : Chennai

Date : 13.11.2026

ROX Hi-Tech Limited
Cash flow Statement for the year ended September 30, 2026
All figures are in Indian Rupees (in Lakhs) unless otherwise mentioned

	Particulars	For the year ended 30-09-2026		For the year ended 31-03-2026	
A	**Cash flow from Operating Activities**				
	Net Profit before Tax		1,539.08		2,086.38
	Adjustments for :				
	Depreciation charged during the year	120.38		170.54	
	Foreign Currency Fluctuations	0.07		33.38	
	Proposed Dividend	-239.69			
	Profit on Sale of Asset	-		-2.87	
	Interest Income	-66.84		-197.93	
	Interest Expense	356.02	**169.94**	625.41	**628.52**
	Operating Profit before Working Capital Changes		**1,709.02**		**2,714.90**
	Changes in working capital:				
	Adjustments for (increase) / decrease in operating assets:				
	Inventories	-20.02		-1,734.20	
	Trade receivables	-3,627.78		1,410.01	
	Short-term loans and advances	-220.30		-1.28	
	Long-term loans and advances	-172.82		-4,085.67	
	Adjustments for increase / (decrease) in operating liabilities:				
	Trade payables	352.12		829.46	
	Other current liabilities	424.24		-868.72	
	Short-term provisions/borrowings	470.14		2,545.67	
	Long-term provisions	9.10	-2,785.32	-0.16	-1,904.88
	Net Cash from Operating Activities before Tax		**-1,076.30**		**810.03**
	Net income tax (paid) / refunds		-307.04		-468.89
	Net Cash from Operating Activities After Tax		**-1,383.35**		**341.14**
B	**Cash flow from Investing Activities**				
	Purchase of Fixed Assets	-211.41		-131.01	
	Purchase of Investments	-		-	
	Interest Received	66.84		197.93	
	Proceeds from sale of Fixed Assets			3.80	
	Net cash used in Investing Activities		**-144.57**		**70.72**
C	**Cash flow from Financing Activities**				
	Proceeds from share capital			10.13	
	Proceeds from Issue of share Warrants	375.00		375.00	
	Proceeds from Long Term Borrowings	1,495.68		-170.52	
	Interest paid	-356.02		-625.41	
	Net cash used in Financing Activities		**1,514.66**		**-410.79**
	Net increase / (Decrease) in cash (A+B+C)		-13.25		1.07
	Opening Balance of Cash and cash equivalents		2,746.15		2,745.07
	Closing Balance of Cash and cash equivalents		**2,732.89**		**2,746.14**

2.1

For and on behalf of the Board of Directors of
ROX Hi-Tech Limited

Jim Rakesh
Managing Director
DIN: 01722482

Place : Chennai
Date : November 13,2026

KRISHAAN & CO.
CHARTERED ACCOUNTANTS

FLAT No.10, 'C' WING, 6TH FLOOR
GEMINI SQUARE, (PARSN MANERE)
NEW No. 442 (602), ANNA SALAI
CHENNAI - 600006.
✆ : +91-44-2827 2569
+91-44-2820 5937
email : admin@krishaan.in

UTILIZATION OF FUNDS CERTIFICATE

Pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 read with Regulation 32 of SEBI (LODR) Regulations, 2015

For the Half-Year Ended September 30, 2026

To,
The Board of Directors,
ROX Hi-Tech Limited
(CIN: L51506TN2002PLC048598)
Old No. 101-B, New No. 160, 1st & 3rd Floor,
Mahalingapuram Main Road, Mahalingapuram,
Chennai – 600034, Tamil Nadu, India.

Sub: Certificate pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 read with Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for expenditure incurred in relation to the proceeds raised from the Preferential Issue of Fully Convertible Warrants and exercise / partial conversion into Equity Shares for the half-year ended September 30, 2026.

1. We have been to certify the receipt and utilization of funds / expenditure incurred by ROX Hi-Tech Limited ("the Company") in relation to the proceeds raised through the Preferential Issue of 30,92,782 Fully Convertible Equity Share Warrants ("Warrants") allotted on October 29, 2025, and subsequent allotment of 10,30,926 Equity Shares upon partial exercise and conversion of warrants on August 24, 2026.

2. For the purpose of certifying the details set out below, we have examined and verified the relevant books of account, bank account statements (including monitoring/designated bank accounts), minutes of the Board of Directors, shareholder approvals passed at the 23rd Annual General Meeting held on September 29, 2025, in-principle approvals of the National Stock Exchange of India Limited ("NSE") dated October 17, 2025, Board allotment resolutions dated October 29, 2025 and August 24, 2026, and other relevant records, vouchers, and representations furnished to us by the management of the Company.

3. Based on our verification and review, we hereby certify that the position of funds received and utilized by the Company for the half-year ended September 30, 2026, and cumulatively from the date of initial warrant allotment up to September 30, 2026, as required under NSE Circular No. NSE/CML/2024/23 dated September 05, 2024, is set forth in the tables below:

Table A: Statement of Proceeds Received from Preferential Issue of Warrants & Conversion

Date of Receipt	Description of Tranche / Security Allotted	Securities & Issue Pricing Details	Amount Received (in ₹)
29.10.2025	Upfront consideration (25% subscription money) received on preferential allotment of 30,92,782 Fully Convertible Warrants to Promoter & Promoter Group	30,92,782 Warrants @ ₹12.125 per warrant (25% of Issue Price of ₹48.50)	3,74,99,981.75
24.08.2026	Balance consideration (75% exercise price) received upon partial conversion of 10,30,926 Warrants into Equity Shares of face value ₹10/- each	10,30,926 Equity Shares @ ₹36.375 per warrant (75% of Issue Price of ₹48.50)	3,74,99,933.25
TOTAL	**CUMULATIVE PROCEEDS RECEIVED UP TO SEPTEMBER 30, 2026**	**-**	**7,49,99,915.00**

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

Table B: Statement of Object-wise Allocation & Fund Utilization as on September 30, 2026

Sl. No.	Objects Earmarked in Notice / Explanatory Statement	Original Allocation Approved (₹)	Funds Available till 30.09.2026 (₹)	Actual Utilized Amount (₹)	Unutilized Balance as on 30.09.2026 (₹)
1.	Working Capital Requirement (Approved implementation schedule: Latest by Sept 30, 2027)	8,00,00,000.00	7,49,99,915.00	7,49,99,915.00	-
2.	Interim Growth Capital (Approved implementation schedule: Latest by Sept 30, 2027)	5,00,00,000.00	-	-	- (Yet to be called)
3.	General Corporate Purpose (GCP) (Approved implementation schedule: Latest by Sept 30, 2027)	1,99,99,927.00 (approx ₹2.00 Cr)	-	-	- (Yet to be called)
TOTAL	**AGGREGATE PREFERENTIAL ISSUE PROCEEDS (Upon full 100% conversion of 30,92,782 Warrants)**	**14,99,99,927.00**	**7,49,99,915.00**	**7,49,99,915.00**	**-**

Statement of No Deviation(s) or Variation(s): We hereby confirm and certify that there has been NO DEVIATION(S) OR VARIATION(S) in the utilization of the preferential issue proceeds raised by the Company from the issuance of Fully Convertible Warrants and their partial conversion into Equity Shares for the half-year ended September 30, 2026. All funds realized till date (₹7,49,99,915.00) have been deployed strictly towards the approved object of meeting Working Capital Requirements, in compliance with the Explanatory Statement to the Notice of the 23rd Annual General Meeting held on September 29, 2025, and Chapter V of the SEBI (ICDR) Regulations, 2018.

Notes Forming Integral Part of this Certificate:

1. Issue and Allotment of Warrants: Pursuant to the approval accorded by the shareholders of the Company at their 23rd Annual General Meeting held on September 29, 2025, and In-principle approval granted by the National Stock Exchange of India Limited ("NSE") vide letter Ref. No. NSE/LIST/50703 dated October 17, 2025, the Board of Directors at its meeting held on October 29, 2025 allotted 30,92,782 Fully Convertible Equity Share Warrants ("Warrants") on a preferential basis to persons belonging to the "Promoter & Promoter Group" category at an issue price of ₹48.50 per warrant (including a premium of ₹38.50 per warrant over the face value of ₹10/- each). The Company received an amount of ₹3,74,99,981.75, being 25% of the warrant issue price (₹12.125 per warrant) as upfront subscription money, in accordance with Regulation 169 of SEBI (ICDR) Regulations, 2018.

2. Exercise of Warrants and Allotment of Equity Shares: During the half-year under review, the Warrant holders exercised their option to convert 10,30,926 warrants into equity shares upon payment of the balance 75% consideration of ₹36.375 per warrant, aggregating to ₹3,74,99,933.25. Consequently, the Board of Directors at its meeting held on August 24, 2026 allotted 10,30,926 fully paid-up Equity Shares of face value of ₹10/- each at an issue price of ₹48.50/- per share to the allottees belonging to the Promoter Group: Mr. Jim Rakesh (7,87,812 shares), Mrs. Sukanya Rakesh (1,73,205 shares), and Ms. Janet Rekha (69,909 shares).



3. Terms of Issue and Status of Balance Warrants: Each warrant is convertible into one fully paid-up equity share of face value of ₹10/- each within a maximum period of 18 (eighteen) months from the date of allotment (i.e., on or before April 28, 2027), in terms of Regulation 162 of SEBI (ICDR) Regulations, 2018. As on September 30, 2026, 20,61,856 warrants remain outstanding for conversion. If the conversion option is not exercised within the stipulated 18-month tenure, the warrants shall lapse and the upfront consideration paid (25%) shall stand forfeited by the Company.

4. Object Deployment and Phased Implementation Schedule: As approved by the shareholders, the total intended issue proceeds of ₹14,99,99,927.00 were allocated across three objects: (i) Working Capital Requirements: ₹8,00,00,000.00; (ii) Interim Growth Capital: ₹5,00,00,000.00; and (iii) General Corporate Purpose: ₹1,99,99,927.00 (approx. ₹2.00 Crore), with an implementation schedule up to September 30, 2027 based on tranche-wise receipt of funds. The initial funds realized till date amounting to ₹7,49,99,915.00 have been utilized towards meeting Working Capital Requirements in accordance with business requirements and within the approved object allocation limit.

For Krishaan & Co.,
Chartered Accountants
Firm Registration No.: 001435S





CA K Sundarrajan
Partner
Membership No.: 208431
UDIN: 26208431GPKHSG8655
Place: Chennai
Date: 10th November 2026