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

**Date:** July 15, 2026

To,
**The Listing Department**
**National Stock Exchange of India Limited**
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051.

**Sub: Response and Rectification Submission against Clarification Sought for the Financial Results for the Year ended March 31, 2026.**

**Ref: Your communication/email dated July 14, 2026 regarding financial result discrepancies.**

Dear Sir/Madam,

This is with reference to your email dated 14.07.2026 regarding the clarification sought by the Exchange, this is to inform you that the Company has filed the revised XBRL today for your kind consideration.

The revisions have been made to address the inadvertent format omissions, line-item gaps, and minor decimal rounding discrepancies observed in the Standalone and Consolidated Financial Results for the financial year ended March 31, 2026.

At the outset, the Company sincerely regrets the oversight and has duly incorporated all the necessary corrections in the revised XBRL filing. We request you to kindly take the revised submission on record.

Please let us know if any further clarification or information is required from our end.

Thanking you,

Yours faithfully,

**For ROX Hi-Tech Limited**

THENMOZHI RAMALINGAM
Digitally signed by THENMOZHI RAMALINGAM
Date: 2026.07.15 12:09:53 +05'30'

**THENMOZHI**
**Company Secretary and Compliance Officer**

**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

**Date:** June 30, 2026

To,
**The Listing Department**
**National Stock Exchange of India Limited**
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051.

**Sub: Response and Rectification Submission against Clarification Sought for the Financial Results for the Year ended March 31, 2026.**

**Ref: Your communication/email dated June 24, 2026 regarding financial result discrepancies.**

Dear Sir/Madam,

This is with reference to the clarification sought by the Exchange regarding certain inadvertent format omissions, line-item gaps, and minor decimal rounding discrepancies observed in the Standalone and Consolidated Financial Results submitted by the Company for the financial year ended March 31, 2026.

At the outset, the Company deeply regrets the oversight and wishes to submit its point-wise response, clarification, and rectifications as under:

**1. Clarification regarding XBRL and PDF Compilation Discrepancies:**

**a. Non-matching of Consolidated P&L figures between XBRL & PDF:**

We respectfully clarify that the mismatch was caused by an inadvertent computational decimal casting error during the final structural compilation of the results. This minor rounding alignment issue led to a sequential drift between the figures entered in the XBRL utility and the signed PDF layout. The Company has thoroughly re-audited and realigned the parameters. We have adjusted the backend data and are accompanying this response with a revised PDF statement wherein the Consolidated P&L sub-totals are completely rectified and perfectly synchronized with the filed XBRL data.

**b. Mismatch in Diluted EPS in Standalone XBRL and PDF:**

The variation noted by the Exchange in the Standalone Diluted Earnings Per Share (EPS) was purely due to an isolated typographical extraction error during the digital data entry process into the XBRL tool. This typographic mismatch has been comprehensively rectified across all reporting periods. The corrected values have been globally applied to ensure absolute consistency, and the updated PDF layout now seamlessly reflects the certified figures.

**2. Clarification regarding Compliance with SEBI Prescribed Presentation Formats:**

**a. Omission of Paid-up Equity Share Capital & Face Value in the PDF Statement:**

We note the Exchange's observation regarding the blank fields under the Paid-up Equity Share Capital row under Profit & Loss sections of both the Standalone and Consolidated statements. This omission was purely an unintentional rendering error during the document's final formatting and publication stage. To ensure complete transparent disclosure, the financial results layout has been updated. The absolute numerical values of the Paid-up Equity Share Capital, along with its specific Face Value of ₹10/- each, have now been explicitly incorporated as an individual line item across all columns in the revised PDF statement.

**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

**b. Structuring of Disclosure on Utilization of Issue Proceeds:**

**Company's Response & Rectification:** The Company has restructured the layout concerning the deployment of capital proceeds. We have incorporated a detailed disclosure under **Note No. 7**, positioned immediately below the Profit & Loss sections of both the Standalone and Consolidated statements, explicitly itemizing the specific objects and utilization parameters strictly in accordance with the presentation guidelines under the SEBI (LODR) Regulations, 2015.

Furthermore, we wish to state that the corresponding Fund Utilization Certificate has been thoroughly updated and realigned to bring it into strict conformity with the guidelines set forth in the NSE Circular dated September 05, 2024.

In light of the prompt corrective measures detailed above, please note that the **Revised Financial Results (PDF)**, incorporating all structural amendments, mathematical realignments, and missing data points, have been uploaded on the NEAPS portal today.

We most humbly request that the Exchange may kindly take these revised financial submissions, statement notes, and corrected files on record. We earnestly request you to condone the inadvertent, non-wilful clerical and casting oversights.

The Company holds regulatory compliance in the highest regard and humbly reassures the Exchange that internal verification controls have been established to prevent the recurrence of such typographical discrepancies in all future submissions.

Thanking you,

Yours faithfully,

**For ROX Hi-Tech Limited**

THENMOZHI RAMALINGAM
Digitally signed by THENMOZHI RAMALINGAM
Date: 2026.06.30 13:36:36 +05'30'

**THENMOZHI**
**Company Secretary and Compliance Officer**

**KRISHAAN & CO.,**
**CHARTERED ACCOUNTANTS**

**FLAT NO. 10, 'C' WING**
**6TH FLOOR, PARSN MANERE**
**442 ANNA SALAI**
**CHENNAI 600 006**
**PH: +91-44-28272569**
**KSR@KRISHAAN.IN**

**Independent Auditor's Report on Standalone Annual 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 of Rox Hi-Tech Limited**

**(Formerly known as Rox Trading and Systems Private Limited)**

**Report on the audit of the Standalone Annual Financial Results**

## Opinion

We have audited the accompanying standalone annual financial results of **Rox Hi-Tech Limited** (Formerly known as Rox Trading and Systems Private Limited) (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

## Basis for Opinion on the Audited Standalone Annual Financial Results

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

**Management's and Board of Directors' Responsibility for the Standalone Annual Financial Results**

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual 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 the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes 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 appropriate accounting policies; making judgments 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence 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; and

- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

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 on our independence, and where applicable, related safeguards.

## Other Matter(s)

The standalone annual financial results include the results for the half year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the first half of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

KRISHAAN & CO.
CHENNAI
CHARTERED ACCOUNTANTS

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

K Sundarrajan
Partner
M. No: 208431
UDIN: 26208431QLNFBE5424

Place : Chennai
Dated : 28th May 2026

**ROX Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)**
**Regd. Office Old No.101B, New No.160, Mahalingapuram, Chennai, Tamil Nadu 600034**
**CIN: L51506TN2002PLC048598**
**Statement of Audited Fianacial Results for the year ended March 31, 2026**

**Amount In Lakhs**

| Particulars | | Half Year Ended | | Year Ended | |
|---|---|---|---|---|---|
| | Mar 31st,2026 | Sept 30,2025 | Mar 31,2025 | March 31,2026 | March 31,2025 |
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| **I. Revenue from Operation:** | | | | | |
| (a) Revenue From Operations | 9,798.21 | 10,994.22 | 10,384.10 | 20,792.43 | 18,650.68 |
| (b)Other Income | 168.80 | 102.06 | 54.49 | 270.86 | 268.30 |
| **Total Revenue (a+b)** | **9,967.02** | **11,096.28** | **10,438.59** | **21,063.30** | **18,918.98** |
| | | | | | |
| **II. Expenses:** | | | | | |
| (a) Purchase of Materials | 6,920.08 | 10,239.64 | 7,185.66 | 17,159.72 | 14,779.46 |
| (b) Changes in stock in Trade, Work in Progress | -262.82 | (1,471.38) | 821.93 | -1,734.20 | -971.33 |
| (c) Employee Benefit Expenses | 1,217.42 | 312.78 | 841.58 | 1,530.20 | 1,285.00 |
| (d) Finance Cost | 358.71 | 295.41 | 80.31 | 654.12 | 460.17 |
| (e) Depreciation / Amoritisation expenses | 98.16 | 72.38 | -95.51 | 170.54 | 105.66 |
| (f) other expenses | 711.15 | 345.79 | 516.76 | 1,056.95 | 705.22 |
| **Total Expenses (II)** | **9,042.71** | **9,794.62** | **9,350.73** | **18,837.33** | **16,364.18** |
| **III. Profit/(Loss) before Exceptional and Extraordinary Items & Tax** | **924.32** | **1,301.66** | **1,087.86** | **2,225.97** | **2,554.80** |
| **IV.Extraordinary, Exceptional & Prior Period Items** | - | - | - | - | - |
| **V. Profit Before Tax** | **924.32** | **1,301.66** | **1,087.86** | **2,225.97** | **2,554.80** |
| **VI. Tax Expenses** | | | | | - |
| (a) Provision for Tax - Current Year | 182.53 | 286.36 | 259.31 | 468.89 | 628.51 |
| (b) Provision for Tax - Earlier Year | | | | | |
| (c) Deferred Tax | 25.92 | -32.78 | -82.37 | -6.86 | -5.49 |
| (d) Less: MAT Credit Entitlement | | - | - | - | - |
| **Total Tax Expenses (VI)** | **208.44** | **253.58** | **176.94** | **462.03** | **623.02** |
| **VII. Net Profit / (Loss) for the Period (V-VI)** | **715.88** | **1,048.08** | **910.92** | **1,763.94** | **1,931.78** |
| **VIII. Paid up Equity Share Capital** | | | | | |
| (Face Value of Rs. 10/- each) | 2,293.77 | 2,283.64 | 2,283.64 | 2,293.77 | 2,283.64 |
| **Earnings per Equity share (Half year/full year)** | | | | | |
| (a) Basic (in Rs.) | 3.13 | 4.59 | 3.99 | 7.72 | 8.46 |
| (b) Diluted (in Rs.) | 3.12 | 4.59 | 3.99 | 7.69 | 8.46 |

**Note :**

1 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.

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

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 figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

5 There were no exceptional and extra-ordinary items for the reporting period.

6 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

7

On October 29, 2025, the company alloted 30,92,782 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" as approved in the Annual General Meeting held on September 29, 2025. Each warrant is issued at a price of Rs. 48.50, comprising a subscription price of Rs. 12.125 (25% of the issue price) and a warrant exercise price of Rs. 36.375 (75% of the issue price).

As of the reporting date, the Company has received Rs. 3, 74,99,981.75/- representing the subscription amount (25% of the issue price) from allotees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants

Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of Rs. 10 upon payment of the balance Rs. 36.375 per warrant. Conversion can occurs in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2013.
The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

8 The above mentioned warmants are potential equity shares within the meaning of paragraphs 4.4 and 7(b) of Accounting Standard AS 20, as they are convertible into equity shares for a consideration lower than the average fair value of the equity shares during the period the warrants were outstanding ( based on closing market prices on the National Stock Exchange) the warrants are dilltive in nature. Accordingly, in computing dilutcd EPS, the warrants have been considered within the meaning of paragraphs 35 to 37 of AS 20. The assumed proceeds exercise are treated as an issue of shares at fair value and the balance number of shares is treated as issued for no consideration, weighted for the period the warrants were outstanding (29 October 2025 to 31 March 2026).Diluted earnings per share for the period has been determined after considering the dilutive effect of the convertible equity share warrants outstanding during the period Diluted earnings per share for the half year ended 31 March 2026 have also been computed accordingly.

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

Place : Chennai
Date : 28/05/2026

**Jim Rakesh**
**Managing Director**
**DIN: 01722482**

**ROX Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)**
**CIN: L51506TN2002PLC048598**
**Balance Sheet as at March 31,2026**
**All figures are in Rupees Lakhs unless otherwise mentioned**

**(Amount In lakhs)**

| S.NO | | Particulars | As at March 31, 2026 | As at 31st March 2025 |
|---|---|---|---|---|
| I | | **EQUITY AND LIABILITIES** | | |
| 1 | | **Share holders' funds** | | |
| | (a) | Share Capital | 2,293.77 | 2,283.64 |
| | (b) | Reserves and Surplus | 10,797.62 | 8,664.09 |
| | (c) | Money received against Share Warrants | 77.32 | - |
| | | . | **13,168.71** | **10,947.72** |
| 2 | | **Non-current liabilities** | | |
| | (a) | Long-Term Borrowings | 361.69 | 532.21 |
| | (b) | Deferred Tax Liability [net] | 161.90 | 240.69 |
| | (c) | Long-term Provisions | 49.41 | 49.57 |
| | | | **573.00** | **822.48** |
| 3 | | **Current liabilities** | | |
| | (a) | Short-term borrowings | 6,526.54 | 4,125.81 |
| | (b) | Trade payables | | |
| | | (A) Total outstanding dues of Micro and Small Enterprises; and | 77.94 | 124.29 |
| | | (B) Total outstanding dues of creditors other than Micro and Small Enterprises | 3,660.88 | 2,765.03 |
| | (c) | Other current liabilities | 326.68 | 1,134.99 |
| | (d) | Short-term provisions | 640.64 | 496.94 |
| | | | **11,232.67** | **8,647.06** |
| | | **Total** | **24,974.39** | **20,417.26** |
| II | | **ASSETS** | | |
| 1 | | **Non Current Assets** | | |
| | (a) | Property, Plant & Equipment and Intangible Assets | | |
| | (i) | Property, Plant & Equipment | 3,228.94 | 1,517.16 |
| | (ii) | Intangible assets | 65.72 | 8.36 |
| | (iii) | Capital work-in-progress | - | 1,809.60 |
| | (b) | Non-current investments | 1.33 | 1.33 |
| | (c) | Other Non-Current Assets | 552.81 | 508.01 |
| | | | **3,848.79** | **3,844.46** |
| 2 | | **Current assets** | | |
| | (a) | Inventories | 6,918.12 | 5,183.92 |
| | (b) | Trade Receivables | 4,341.50 | 5,591.15 |
| | (c) | Cash and Cash equivalents | 2,723.61 | 2,744.64 |
| | (d) | Short-term loans and advances | 1,235.29 | 1,186.87 |
| | (e) | Other Current Assets | 5,907.07 | 1,866.20 |
| | | | **21,125.60** | **16,572.78** |
| 3 | | **Miscellaneous Expenditure** (to the extent not written off or adjusted) | | |
| | | **Total** | **24,974.39** | **20,417.24** |

Notes:
The figures for the previous year periods have been re-grouped and rearranged whereever considered necessery.

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

ROX HI-TECH LIMITED
ROX

Jim Rakesh
Managing Director
DIN: 01722482

Place : Chennai
Date : 28/05/2026

**ROX Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)**
**CIN: L51506TN2002PLC048598**
**Cash Flow Statement as at March 31,2026**
**All figures are in Rupees Lakhs unless otherwise mentioned**

(Amount In lakhs)

| Particulars | For the Year ended 31-03-2026 | For the year ended 31-03-2025 |
|---|---|---|
| Net Profit before Tax | 2,225.97 | 2,554.80 |
| | | |
| Adjustments for : | | |
| Depreciation charged during the year | 170.54 | 105.66 |
| Profit on Sale of Asset | -2.87 | -7.53 |
| Interest Income | -197.93 | -248.97 |
| Interest Expense | 625.41 | 435.46 |
| | **595.14** | **284.63** |
| **Operating Profit before Working Capital Changes** | **2,821.11** | **2,839.42** |
| | | |
| **Changes in working capital:** | | |
| Adjustments for (increase) / decrease in operating assets: | | |
| Inventories | -1,734.20 | -971.33 |
| Trade receivables | 1,249.64 | -2,022.30 |
| Short-term loans and advances | -48.42 | -19.34 |
| Other current assets / noncurrent assets | -4,085.67 | 153.28 |
| Adjustments for increase / (decrease) in operating liabilities: | | |
| Trade payables | 849.49 | 172.61 |
| Other current liabilities | -808.30 | 923.06 |
| Short-term provisions/borrowings | 2,544.44 | 1,908.64 |
| Long-term provisions | -0.16 | 5.58 |
| | **-2,033.18** | **150.19** |
| **Net Cash from Operating Activities before Tax** | **787.93** | **2,989.61** |
| Net income tax (paid) / refunds | -468.89 | -628.51 |
| **Net Cash from Operating Activities After Tax** | **319.04** | **2,361.11** |
| | | |
| Purchase of Fixed Assets | -131.01 | -2,289.48 |
| Purchase of Investments | - | -1.33 |
| Interest Received | 197.93 | 248.97 |
| Proceeds from sale of Fixed Assets | 3.80 | 10.50 |
| **Net cash used in Investing Activities** | **70.72** | **-2,031.34** |
| | | |
| **Cash flow from Financing Activities** | | |
| | | |
| Proceeds from share capital | 10.13 | 3.19 |
| Proceeds from Issue of share Warrants | 375.00 | - |
| Proceeds from Long Term Borrowings | -170.52 | 330.41 |
| Interest paid | -625.41 | -435.46 |
| **Net cash used in Financing Activities** | **-410.79** | **-101.87** |
| | | |
| Net increase / (Decrease) in cash (A+B+C) | -21.02 | 227.90 |
| Opening Balance of Cash and cash equivalents | 2,744.64 | 2,516.74 |
| Closing Balance of Cash and cash equivalents | **2,723.62** | **2,744.64** |

Notes:
The figures for the previous year periods have been re-grouped and rearranged whereever considered necessery.

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

Jim Rakesh
Managing Director
DIN: 01722482

Place : Chennai
Date : 28/05/2026

**KRISHAAN & CO.,**
**CHARTERED ACCOUNTANTS**

**FLAT NO. 10, 'C' WING**
**6TH FLOOR, PARSN MANERE**
**442 ANNA SALAI**
**CHENNAI 600 006**
**PH: +91-44-28272569**
**KSR@KRISHAAN.IN**

**Independent Auditor's Report on Consolidated Annual 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 of Rox Hi-Tech Limited**
**(Formerly known as Rox Trading and Systems Private Limited)**

**Report on the Audit of the Consolidated Annual Financial Results**

**Opinion**

We have audited the accompanying consolidated annual financial results of **Rox Hi-Tech Limited ((Formerly known as Rox Trading and Systems Private Limited)** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the others auditors on separate financial statements of subsidiary referred to in Other Matters section below, the results for the year ended 31 March 2026:

(i) Includes the results of the following entity:

**Subsidiaries:**

a) Rox Hi-Tech Pte Limited
b) Rox Hi-Tech – Mauritius
c) Rox Hi-Tech LLC

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other financial information of the Group for the year ended 31 March 2026.

**Basis for Opinion on the Audited Consolidated Annual Financial Results**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's

KRISHAAN & CO., CHENNAI CHARTERED ACCOUNTANTS

Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

**Management's and Board of Directors' Responsibility for the Consolidated Annual Financial Results**

The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the Group are in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and the Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Management and the Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of each entity.

**Auditor's Responsibility for the Audit of the Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and the Board of Directors.

- Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding and such other entities included in the statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KRISHAAN & CO. ★ CHENNAI ★ CHARTERED ACCOUNTANTS

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 on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended to the extent applicable.

**Other Matter(s)**

- We did not audit the financial statements of the subsidiary whose financial results reflects total assets of Rs.23.53 Lakhs as at 31 March 2026 and total revenues of Rs. 8.80 lakhs for the year ended 31 March 2026 respectively, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net loss before tax of Rs. 139.58 lakhs for the year ended 31st March, 2026, as considered in the consolidated financial statements, in respect of the Subsidiary, whose financial statements have not been audited by us.

  These financial statements have been audited / reviewed, as applicable, by the other auditors whose report has been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included is based solely on the report of the other auditor and the procedures performed by us as stated under Auditors Responsibilities section above.

- Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financials certified by the Board of Directors.

- The consolidated annual financial results include the results for the half year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us as required under the Listing Regulations.

KRISHAAN & CO., CHARTERED ACCOUNTANTS CHENNAI

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

K Sundarrajan
Partner
M. No: 208431
UDIN: 26208431HLJDSR4929

Place : Chennai
Dated : 28th May 2026

**Rox Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)**
**Regd. Office Old No.101B, New No.160, Mahalingapuram, Chennai, Tamil Nadu 600034**

**CIN: L51506TN2002PLC048598**

**Statement of Audited Consolidated Fianacial Results for the half year ended March 31st, 2026** **Rs. In Lakhs**

| Particulars | Half Year Ended | | | Year Ended | |
|---|---|---|---|---|---|
| | March 31, 2026 (Unaudited) | Sept 30,2025 (Unaudited) | March 31, 2025 (Unaudited) | March 31, 2026 (Audited) | March 31, 2025 (Audited) |
| **I. Revenue from Operation:** | | | | | |
| (a) Revenue From Operations | 9,816.86 | 10,481.40 | 18,745.74 | 20,298.26 | 18,745.74 |
| (b)Other Income | 168.80 | 102.06 | 268.30 | 270.86 | 268.30 |
| **Total Revenue (a+b)** | **9,985.66** | **10,583.46** | **19,014.04** | **20,569.13** | **19,014.04** |
| **II. Expenses:** | | | | | |
| (a) Purchase of Materials | 6,713.46 | 10,029.96 | 14,813.02 | 16,743.42 | 14,813.02 |
| (b) Changes in stock in Trade, Work in Progress | -262.82 | -1,471.38 | -971.33 | -1,734.20 | -971.33 |
| (c) Employee Benefit Expenses | 1,277.80 | 312.78 | 1,285.00 | 1,590.58 | 1,285.00 |
| (d) Finance Cost | 359.23 | 295.41 | 460.18 | 654.64 | 460.18 |
| (e) Depreciation / Amoritisation expenses | 98.16 | 72.38 | 105.66 | 170.54 | 105.66 |
| (f) other expenses | 710.11 | 347.65 | 705.22 | 1,057.76 | 705.22 |
| **Total Expenses (II)** | **8,895.94** | **9,586.81** | **16,397.75** | **18,482.75** | **16,397.75** |
| **III. Profit/(Loss) before Exceptional and Extraordinary Items & Tax** | **1,089.72** | **996.66** | **2,616.29** | **2,086.38** | **2,616.29** |
| **IV.Extraordinary, Exceptional & Prior Period Items** | | - | - | - | - |
| **V. Profit Before Tax** | **1,089.72** | **996.66** | **2,616.29** | **2,086.38** | **2,616.29** |
| **VI. Tax Expenses** | | | | | - |
| (a) Provision for Tax - Current Year | 249.62 | 219.26 | 628.51 | 468.89 | 628.51 |
| (b) Provision for Tax - Earlier Year | - | | | | |
| (c) Deferred Tax | 25.92 | (32.78) | (5.49) | -6.86 | -5.49 |
| (d) Less: MAT Credit Entitlement | | | - | - | - |
| **Total Tax Expenses (VI)** | **275.55** | **186.48** | **623.02** | **462.03** | **623.02** |
| **VII. Net Profit / (Loss) for the Period (V-VI)** | **814.18** | **810.17** | **1,993.27** | **1,624.35** | **1,993.27** |
| **VIII. Exceptional Items** | | | | | |
| (a) Share of Minority Interest | **-81.05** | 149.45 | | **68.40** | |
| Net Profit/(Loss) after exceptional items | **733.13** | **959.62** | **1,993.27** | **1,692.75** | **1,993.27** |
| **IX. Paid up Equity Share Capital** | 2,293.77 | 2,283.64 | 2,283.64 | 2,293.77 | 2,283.64 |
| (Face Value of Rs. 10/- each) | | | | | |
| **Earnings per Equity share (Half year/full year)** | | | | | |
| (a) Basic (in Rs.) | 3.56 | 3.55 | 8.73 | 7.11 | 8.73 |
| (b) Diluted (in Rs.) | 3.19 | 3.55 | 8.73 | 7.37 | 8.73 |

**Note :**

1 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.

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

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 figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

5 There were no exceptional and extra-ordinary items for the reporting period.

6 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

7 On October 29, 2025, the company alloted 30,92,782 Convertible Equity Share Warrants on a preferential basis to "Promoter & Promoter Group" as approved in the Annual General Meeting held on September 29, 2025. Each warrant is issued at a price of Rs. 48.50, comprising a subscription price of Rs. 12.125 (25% of the issue price) and a warrant exercise price of Rs. 36.375 (75% of the issue price).

As of the reporting date, the Company has received Rs. 3, 74,99,981.75/- representing the subscription amount (25% of the issue price) from allotees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants.

Each warrant entitles the holder to apply for one fully paid-up equity share of the Company with a face value of Rs. 10 upon payment of the balance Rs. 36.375 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of share warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2013.
The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

8 The above mentioned warrants are potential equity shares within the meaning of paragraphs 4.4 and 7(b) of Accounting Standard AS 20, as they are convertible into equity shares for a consideration lower than the average fair value of the equity shares during the period the warrants were outstanding ( based on closing market prices on the National Stock Exchange) the warrants are dilutive in nature. Accordingly, in computing diluted EPS, the warrants have been considered within the meaning of paragraphs 35 to 37 of AS 20. The assumed proceeds on exercise are treated as an issue of shares at fair value and the balance number of shares is treated as issued for no consideration, weighted for the period the warrants were outstanding (29 October 2025 to 31 March 2026).Diluted earnings per share for the period has been determined after considering the dilutive effect of the convertible equity share warrants outstanding during the period Diluted earnings per share the half year ended 31 March 2026 have also been computed accordingly.

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

**Jim Rakesh**
**Managing Director**
**DIN: 01722482**

**Place: Chennai**
**Date: 28/05/2026**

**ROX Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)**
**CIN: L51506TN2002PLC048598**
**Balance Sheet as at March 31,2026**
**All figures are in Rupees Lakhs unless otherwise mentioned**

**(Amount In lakhs)**

| S.NO | | Particulars | As at March 31, 2026 | As at 31st March 2025 |
|---|---|---|---|---|
| I | | **EQUITY AND LIABILITIES** | | |
| 1 | | **Share holders' funds** | | |
| | (a) | Share Capital | 2,293.77 | 2,283.64 |
| | (b) | Reserves and Surplus | 10,821.31 | 8,731.43 |
| | (c) | Money received against Share Warrants | 77.32 | |
| | | . | **13,192.39** | **11,015.07** |
| | | **Minority Interest** | **(61.30)** | |
| 2 | | **Non-current liabilities** | | |
| | (a) | Long-Term Borrowings | 361.69 | 532.21 |
| | (b) | Deferred Tax Liability [net] | 161.90 | 240.69 |
| | (c) | Long-term Provisions | 49.41 | 49.57 |
| | | | **573.00** | **822.48** |
| 3 | | **Current liabilities** | | |
| | (a) | Short-term borrowings | 6,526.54 | 4,125.81 |
| | (b) | Trade payables | | |
| | | (A) Total outstanding dues of Micro and Small Enterprises; and | 77.94 | 124.29 |
| | | (B) Total outstanding dues of creditors other than Micro and Small Enterprises | 3,674.24 | 2,798.41 |
| | (c) | Other current liabilities | 326.71 | 1,195.43 |
| | (d) | Short-term provisions | 640.64 | 496.94 |
| | | | **11,246.06** | **8,740.88** |
| | | **Total** | **24,950.15** | **20,578.42** |
| II | | **ASSETS** | | |
| 1 | | **Non Current Assets** | | |
| | (a) | Property, Plant & Equipment and Intangible Assets | | |
| | (i) | Property, Plant & Equipment | 3,228.94 | 1,517.16 |
| | (ii) | Intangible assets | 65.72 | 8.36 |
| | (iii) | Capital work-in-progress | - | 1,809.60 |
| | (b) | Non-current investments | 0.80 | 0.80 |
| | (c) | Other Non-Current Assets | 552.81 | 508.01 |
| | | | **3,848.27** | **3,843.93** |
| 2 | | **Current assets** | | |
| | (a) | Inventories | 6,918.12 | 5,183.92 |
| | (b) | Trade Receivables | 4,342.39 | 5,752.40 |
| | (c) | Cash and Cash equivalents | 2,746.15 | 2,745.07 |
| | (d) | Short-term loans and advances | 1,188.16 | 1,186.87 |
| | (e) | Other Current Assets | 5,907.07 | 1,866.20 |
| | | | **21,101.88** | **16,734.46** |
| 3 | | **Miscellaneous Expenditure** (to the extent not written off or adjusted) | | |
| | | **Total** | **24,950.15** | **20,578.40** |

Notes:
The figures for the previous year periods have been re-grouped and rearranged whereever considered necessery.

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

ROX HI-TECH LIMITED

Jim Rakesh
Managing Director
DIN: 01722482

Place : Chennai
Date : 28/05/2026

**ROX Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)**
**CIN: L51506TN2002PLC048598**
**Cash Flow Statement as at March 31,2026**
**All figures are in Rupees Lakhs unless otherwise mentioned**

**(Amount In lakhs)**

| | Particulars | For the Year ended 31-03-2026 | For the year ended 31-03-2025 |
|---|---|---|---|
| | Net Profit before Tax | 2,086.38 | 2,616.28 |
| | | | |
| | Adjustments for : | | |
| | Depreciation charged during the year | 170.54 | 105.66 |
| | Foreign Cuurency Fluctuations | 33.38 | - |
| | Profit on Sale of Asset | -2.87 | -7.53 |
| | Interest Income | -197.93 | -248.97 |
| | Interest Expense | 625.41 | 435.46 |
| | | **628.52** | **284.63** |
| | **Operating Profit before Working Capital Changes** | **2,714.90** | **2,900.91** |
| | | | |
| | **Changes in working capital:** | | |
| | Adjustments for (increase) / decrease in operating assets: | | |
| | Inventories | -1,734.20 | -5,183.92 |
| | Trade receivables | 1,410.01 | -7,570.03 |
| | Short-term loans and advances | -1.28 | -1,186.87 |
| | Other current assets/ non current assets | -4,085.67 | -556.60 |
| | Adjustments for increase / (decrease) in operating liabilities: | | |
| | Trade payables | 829.46 | 2,922.71 |
| | Other current liabilities | -868.72 | 1195.42 |
| | Short-term provisions/borrowings | 2,545.67 | 4,622.75 |
| | Long-term provisions | -0.16 | 49.57 |
| | | **-1,904.88** | **-5,706.97** |
| | **Net Cash from Operating Activities before Tax** | **810.03** | **-2,806.06** |
| | Net income tax (paid) / refunds | -468.89 | -628.51 |
| | **Net Cash from Operating Activities After Tax** | **341.14** | **-3,434.57** |
| | | | |
| | Purchase of Fixed Assets | -131.01 | 5,821.00 |
| | Purchase of Investments | - | -0.80 |
| | Interest Received | 197.93 | 248.97 |
| | Proceeds from sale of Fixed Assets | 3.80 | 10.50 |
| | **Net cash used in Investing Activities** | **70.72** | **6,079.67** |
| | | | |
| C | **Cash flow from Financing Activities** | | |
| | | | |
| | Proceeds from share capital | 10.13 | 3.19 |
| | Proceeds from Issue of share Warrants | 375.00 | |
| | Proceeds from Long Term Borrowings | -170.52 | 532.21 |
| | Interest paid | -625.41 | -435.46 |
| | **Net cash used in Financing Activities** | **-410.79** | **99.94** |
| | | | |
| | Net increase / (Decrease) in cash (A+B+C) | 1.07 | 2,745.04 |
| | Opening Balance of Cash and cash equivalents | 2,745.07 | - |
| | Closing Balance of Cash and cash equivalents | **2,746.14** | **2,745.04** |

Notes:
The figures for the previous year periods have been re-grouped and rearranged whereever considered necessery.

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

Jim Rakesh
Managing Director
DIN: 01722482

Place : Chennai
Date : 28/05/2026

**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

To

The Board of Directors,
M/s. ROX HI-TECH LTD
1st & 3RD Floor, Old No.101-B, New No.160,
Mahalingapuram Main Road,
Chennai – 600034

Respected Sir/Madam,

**Sub: Certificate under pursuant of NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for expenditure incurred in relation to the proceeds of the issue from the Preferential issue of Convertible Warrants for M/s. ROX HI-TECH LTD ("the Company)**

We have been requested to certify expenditure incurred by the company in relation to the proceeds of the issue from the Preferential Issue of convertible warrants. For the purpose of certifying the below table, we have reviewed documents, statements, papers, accounts, and other relevant information of the company on the proceeds of preferential issue of convertible warrants. Based on our review of the same, we hereby certify that up to March 31, 2026 the company has incurred following expenditure. The details required as per NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 is mentioned below:

Objects for which funds have been raised and where there has been no deviation in the following table:

| SI.No. | Object as disclosed in the offer document | Amount disclosed in the offer Document (In Rs.) | Actual Utilized Amount (In. Rs.) till March 31,2026 | Unutilized Amount (In. Rs.) till March 31,2026 | Remarks |
|---|---|---|---|---|---|
| 1. | Working Capital Requirement | Rs.3,74,99,981.75* | Rs.3,74,99,981.75 | NIL | NIL |

**** Original allocation amount- Rs.8,00,00,000.00, Subscription received 25% from the original allocation amount – Rs.14,99,99,927*25% = Rs. 3,74,99,981.75***

We further certify that:

1. The utilisation of issue proceeds is in accordance with the objects stated in the Private placement Offer Document dated October 29, 2025.
2. The entire issue proceeds of Rs. 3,74,99,981.75 have been fully utilized by the Company for the purposes stated in the Private Placement Offer Document, and there is no unutilized amount as on March 31, 2026.
3. There is no deviation or variation in the utilisation of issue proceeds.

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
CHENNAI - 600006.
✆ : +91-44-2827 2569
+91-44-2820 5937
email : admin@krishaan.in

4. The Company is not required to appoint a Monitoring Agency, and accordingly, this certificate is issued pursuant to the applicable NSE EMERGE provisions of NSE Circular No. NSE/CML/2024/23 dated e September 05, 2024.
5. This certificate is issued after approval of Audit Committee of the Company.

**List of Preferential Issue of Convertible Warrants proceeds received**

| Date | Particulars | Amount in Rs. |
|---|---|---|
| 29.10.2025 | Preferential Issue of Convertible Warrants proceeds | Rs. 3,74,99,981.75 (Upfront receipt of 25% of total consideration) |
| Total | | 3,74,99,981.75 |

**Notes:** 1. During the year ended March 31, 2026 on October 29,2025 the company allotted 30,92,782.00 convertible equity share warrants on a preferential basis to a promoter and promoter group as approved in the annual general meeting held on September 29, 2025. Each warrant is issued at a price of Rs.48.50. Comprising here subscription price of Rs.12.125 (25% of issue price) and warrant exercise price of Rs.36.375(75% of the issue price) as of the reporting date the company has received Rs.3,74,99,981.75 representing the subscription amount 25% of issue price from allottees as the warrant subscription price. The balance amount will be payable upon the exercise of the warrants.

Each warrants entitles the holder to apply for one fully paid up equity share of the company with a face value of Rs.10.00 upon payment of the balance Rs.36.375 per warrant. Conversion can occur in one or more branches within 18 months from the date of allotment of share warrants as per the securities and exchange board of India (issue of capital and disclosure requirements) regulations 2018.

The warrants are valid for a specified period as per the SEBI ICDR regulations and holders may exercise their right to convert the warrants into equity share within this period.

**For Krishaan & Co.,**
**Chartered Accountants**
**FRN: 001453S**

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS

**CA K Sundarrajan**
**Partner**
**M. No.: 208431**
**UDIN: 26208431NTGZHN4063**

**Place: Chennai**
**Date: 28-05-2026**