

# 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



ROX-NSE-202526

February 20, 2026

To  
The Manager – Listing  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor, 'G' Block,  
Bandra Kurla Complex,  
Bandra (East) Mumbai 400 051

Symbol: <b>ROXHITECH</b>
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ISIN: <b>INE0PDJ01013</b>
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Sub: Clarification on financial statements for the half year ended September 30, 2025.

**Dear Sir / Madam,**

This is with reference to the re-filing of the financial statements for the half year ended September 30, 2025, in compliance with the requirement to submit the same in machine-readable format.

We hereby confirm that there is no change in the financial statements previously submitted, and the contents remain unaltered.

Yours sincerely,

For **ROX HI-TECH LIMITED**

**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,  
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Email : info@rox.co.in Web : www.rox.co.in



ROX: SEC: 2025-2026

November 14, 2025

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

**Symbol: ROXHITECH**

**ISIN: INE0PDJ01013**

Dear Sir,

Sub: 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 11, 2025 and in compliance with the Regulation 30 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and upto date (“SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the ROX HI-TECH LIMITED (“the Company”) in its meeting held on today i.e., November 14, 2025, has, inter-alia, considered and approved, the following matter;

The Un-Audited Financial Results (Standalone and consolidated) of the Company for the Half Year ended September 30, 2025, as recommended by the Audit Committee. In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The copy of Un-Audited Financial results (Standalone and consolidated) for the half year ended September 30, 2025 along with Limit Review Report issued by the Statutory Auditor thereon are enclosed.

The Board Meeting commenced at 06:35 PM and concluded at 07:05 PM.

For your information and records.

Thanking You.

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

**Thenmozhi**  
**Company Secretary and Compliance officer**

**INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE HALF YEARLY AND YEAR TO DATE 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

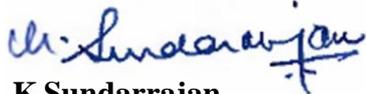
1. We have reviewed the accompanying statement of unaudited standalone financial results of **ROX HI-TECH LIMITED ("the Company")** for the half year ended September 30, 2025 ("the Statement") and being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing 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 14, 2025 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. 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.

5. The comparative financial results of the Company for the quarter ended and six months ended September 30, 2024 and for the Year Ended March 31, 2024 included in this Statement had been reviewed/audited by the predecessor auditors who had expressed an unmodified conclusion/opinion thereon as per their reports dated November 13, 2024 and May 30, 2024 respectively. In view of above, our conclusion is not modified in respect of this matter.

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



**K Sundarrajan  
Partner**

**Membership No. 208431  
UDIN: 25208431BMIGGJ7087**



**Date : November 14, 2025  
Place: Chennai**

**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 Unaudited Financial Results for the half year ended September 30, 2025

Rs. in Lakhs

Particulars	Half Year Ended			Year Ended	
	Sept 30,2025	Mar 31st,2025	Sept 30,2024	March 31,2025	March 31,2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>I. Revenue from Operation:</b>					
(a) Revenue From Operations	10,994.22	10,384.10	8,266.58	18,650.68	17,605.86
(b) Other Income	102.06	54.49	213.81	268.30	44.11
<b>Total Revenue (a+b)</b>	<b>11,096.28</b>	<b>10,438.59</b>	<b>8,480.39</b>	<b>18,918.98</b>	<b>17,649.97</b>
<b>II. Expenses:</b>					
(a) Purchase of Materials	10,239.64	7,185.66	7,593.80	14,779.46	14,545.29
(b) Changes in stock in Trade, Work in Progress	(1,471.38)	821.93	-1,793.26	-971.33	-1,206.63
(c) Employee Benefit Expenses	312.78	841.58	443.42	1,285.00	577.38
(d) Finance Cost	295.41	516.76	188.46	460.18	511.10
(e) Depreciation / Amortisation expenses	72.38	-95.51	201.17	105.66	68.71
(f) other expenses	345.79	80.31	379.86	705.22	315.52
<b>Total Expenses (II)</b>	<b>9,794.63</b>	<b>9,350.73</b>	<b>7,013.45</b>	<b>16,364.19</b>	<b>14,811.37</b>
<b>III. Profit/(Loss) before Exceptional and Extraordinary Items &amp; Tax</b>	<b>1,301.65</b>	<b>1,087.86</b>	<b>1,466.94</b>	<b>2,554.79</b>	<b>2,838.60</b>
<b>IV. Extraordinary, Exceptional &amp; Prior Period Items</b>					
<b>V. Profit Before Tax</b>	<b>1,301.65</b>	<b>1,087.86</b>	<b>1,466.94</b>	<b>2,554.79</b>	<b>2,838.60</b>
<b>VI. Tax Expenses</b>					
(a) Provision for Tax - Current Year	286.36	259.31	369.20	628.51	692.54
(b) Provision for Tax - Earlier Year					
(c) Deferred Tax	-32.78	-82.37	76.88	-5.49	21.84
(d) Less: MAT Credit Entitlement					
<b>Total Tax Expenses (VI)</b>	<b>253.58</b>	<b>176.94</b>	<b>446.08</b>	<b>623.02</b>	<b>714.38</b>
<b>VII. Net Profit / (Loss) for the Period (V-VI)</b>	<b>1,048.06</b>	<b>910.92</b>	<b>1,020.86</b>	<b>1,931.78</b>	<b>2,124.22</b>
<b>VIII. Paid up Equity Share Capital</b> (Face Value of Rs. 10/- each)					
<b>Earnings per Equity share (Half year/full year)</b>					
(a) Basic (in Rs.)	4.59	3.99	4.47	11.14	9.30
(b) Diluted (in Rs.)	4.59	3.99	4.47	11.14	9.30

Note :

- 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.
- 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
- 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.
- The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
- There were no exceptional and extra-ordinary items for the reporting period.

Place : Chennai  
Date: November 14, 2025



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

Jim Rakesh  
Managing Director  
DIN: 01722482

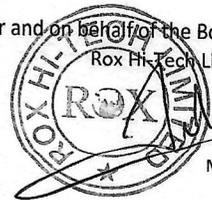
## Rox Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)

CIN: L51506TN2002PLC048598

Balance Sheet as at September 30, 2025

All figures are in Rupees Lakhs unless otherwise mentioned

Particulars	As at 30 September 2025	As at 31st March 2025
<b>I EQUITY AND LIABILITIES</b>		
<b>1 Share holders' funds</b>		
(a) Share Capital	2,283.64	2,283.64
(b) Reserves and Surplus	9,712.14	8,664.08
	<b>11,995.78</b>	<b>10,947.71</b>
<b>2 Non-current liabilities</b>		
(a) Long-Term Borrowings	640.28	532.21
(b) Deferred Tax Liability [net]	207.91	240.69
(c) Long-term Provisions	49.57	49.57
	<b>897.76</b>	<b>822.48</b>
<b>3 Current liabilities</b>		
(a) Short-term borrowings	4,730.76	4,125.81
(b) Trade payables		
(A) Total outstanding dues of Micro and Small Enterprises; and	53.80	124.29
(B) Total outstanding dues of creditors other than Micro and Small Enterprises	5,509.53	2,765.03
(c) Other current liabilities	2,230.19	1,134.99
(d) Short-term provisions	729.92	496.94
	<b>13,254.20</b>	<b>8,647.06</b>
<b>Total</b>	<b>26,147.74</b>	<b>20,417.25</b>
<b>II ASSETS</b>		
<b>1 Non Current Assets</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,551.48	1,517.16
(ii) Intangible assets	85.09	8.36
(iii) Capital work-in-progress	1,809.60	1,809.60
(b) Non-current investments	1.33	1.33
(c) Other Non-Current Assets	576.22	508.01
	<b>4,023.71</b>	<b>3,844.46</b>
<b>2 Current assets</b>		
(a) Inventories	6,655.30	5,183.92
(b) Trade Receivables	8,821.64	7,408.77
(c) Cash and Cash equivalents	2,719.87	2,744.64
(d) Short-term loans and advances	3,629.00	1,186.87
(e) Other Current Assets	298.22	48.58
	<b>22,124.02</b>	<b>16,572.78</b>
<b>3 Miscellaneous Expenditure</b>		
(to the extent not written off or adjusted)	-	-
<b>Total</b>	<b>26,147.74</b>	<b>20,417.24</b>

For and on behalf of the Board of Directors of  
Rox Hi-Tech LimitedJIM RAKESH  
MANAGING DIRECTOR  
DIN 01722482Place : Chennai  
Date : November 14, 2025

Rox Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)

CIN:L51506TN2002PLC048598

Old No101- B, New No 160, Mahalingapuram Main Road, Chennai 600034

Cash flow as at September 30,2025

Particulars		For the year ended 30-09-2025	For the year ended 31-03-2025
<b>A</b>	<b>Cash flow from Operating Activities</b>		
	Net Profit before Tax	1,301.65	2,554.80
	Adjustments for :		
	Depreciation charged during the year	72.38	105.66
	Profit on Sale of Asset	-	-7.53
	Interest InCOME	-100.66	-248.97
	Interest Expense	295.38	435.46
	<b>Operating Profit before Working Capital Changes</b>	<b>267.11</b>	<b>284.63</b>
		<b>1,568.76</b>	<b>2,839.42</b>
	<b>Changes in working capital:</b>		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	-1,471.38	-971.33
	Trade receivables	-1,412.87	-2,022.30
	Short-term loans and advances	-2,442.13	-19.34
	Long-term loans and advances	-317.85	153.28
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade payables	2,674.00	172.61
	Other current liabilities	1,095.20	923.06
	Short-term provisions/borrowings	837.93	1,908.64
	Long-term provisions	-	5.58
		<b>-1,037.08</b>	<b>150.19</b>
	<b>Net Cash from Operating Activities before Tax</b>	<b>531.67</b>	<b>2,989.61</b>
	Net income tax (paid) / refunds	-286.36	-628.51
	<b>Net Cash from Operating Activities After Tax</b>	<b>245.31</b>	<b>2,361.10</b>
<b>B</b>	<b>Cash flow from Investing Activities</b>		
	Purchase of Fixed Assets	-187.23	-2,289.48
	Purchase of Investments	-	-1.33
	Interest Received	100.66	248.97
	Proceeds from sale of Fixed Assets	3.80	10.50
	<b>Net cash used in Investing Activities</b>	<b>-82.77</b>	<b>-2,031.34</b>
<b>C</b>	<b>Cash flow from Financing Activities</b>		
	Proceeds from share capital	-	3.19
	Proceeds from Long Term Borrowings	108.07	330.41
	Interest paid	-295.38	-435.46
	<b>Net cash used in Financing Activities</b>	<b>-187.32</b>	<b>-101.87</b>
	Net increase / (Decrease) in cash (A+B+C)	-24.78	227.90
	Opening Balance of Cash and cash equivalents	2,744.64	2,516.74
	<b>Closing Balance of Cash and cash equivalents</b>	<b>2,719.86</b>	<b>2,744.64</b>

- Notes (i) Figures in brackets are outflow/deductions  
(ii) The above Cash flow statement is prepared under the indirect method as set out in the Accounting standard (AS-3) cash flow Statement

For and on behalf of the Board of Directors of

Rox Hi-Tech Limited



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

Place : Chennai

Date : November,14th 2025

**INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED CONSOLIDATED HALF YEARLY AND YEAR TO DATE 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, 2025 ("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 14, 2025 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
- (ii) ROX Hi-Tech, Mauritius
- (iii) ROX Hi-Tech, LLC

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. The standalone financial results of the Holding Company for the six months ended September 30, 2024 included in this Statement had been reviewed/audited by the predecessor auditors who had expressed an unmodified conclusion/opinion thereon as per their reports dated November 13, 2024. In view of above, our conclusion is not modified in respect of this matter.

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

*K Sundarrajan*

**K Sundarrajan  
Partner**

**Membership No. 208431  
UDIN: 25208431BMIGGK5115**



**Date : November 14, 2025**

**Place: Chennai**

**Rox Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)**  
**CIN: L51506TN2002PLC048598**  
**Regd. Office Old No.101B, New No.160, Mahalingapuram, Chennai, Tamil Nadu 600034**

Statement of Unaudited Consolidated Financial Results for the half year ended September 30, 2025

Rs. In Lakhs

Particulars	Half Year Ended		Year Ended	
	Sept 30,2025	Mar 31st,2025	Sept 30,2024	March 31,2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I. Revenue from Operation:</b>				
(a) Revenue From Operations	10,481.40	18,745.74		18,745.74
(b) Other Income	102.06	268.30		268.30
<b>Total Revenue (a+b)</b>	<b>10,583.46</b>	<b>19,014.04</b>	-	<b>19,014.04</b>
<b>II. Expenses:</b>				
(a) Purchase of Materials	10,029.96	14,813.02		14,813.02
(b) Changes in stock in Trade, Work in Progress	(1,471.38)	-971.33		-971.33
(c) Employee Benefit Expenses	312.78	1,285.00		1,285.00
(d) Finance Cost	295.41	460.18		460.18
(e) Depreciation / Amortisation expenses	72.38	105.66		105.66
(f) other expenses	347.65	705.22		705.22
<b>Total Expenses (II)</b>	<b>9,586.81</b>	<b>16,397.75</b>	-	<b>16,397.75</b>
<b>III. Profit/(Loss) before Exceptional and Extraordinary Items &amp; Tax</b>	<b>996.66</b>	<b>2,616.29</b>	-	<b>2,616.29</b>
<b>IV. Extraordinary, Exceptional &amp; Prior Period Items</b>	-	-	-	-
<b>V. Profit Before Tax</b>	<b>996.66</b>	<b>2,616.29</b>	-	<b>2,616.29</b>
<b>VI. Tax Expenses</b>				
(a) Provision for Tax - Current Year	219.26	628.51		628.51
(b) Provision for Tax - Earlier Year				
(c) Deferred Tax	-32.78	-5.49		-5.49
(d) Less: MAT Credit Entitlement				
<b>Total Tax Expenses (VI)</b>	<b>186.48</b>	<b>623.02</b>	-	<b>623.02</b>
<b>VII. Net Profit / (Loss) for the Period (V-VI)</b>	<b>810.17</b>	<b>1,993.27</b>	-	<b>1,993.27</b>
<b>VIII. Exceptional Items</b>				
(a) Share of Minority Interest	149.45			
<b>Net Profit/(Loss) after exceptional items</b>	<b>959.62</b>	<b>1,993.27</b>	-	<b>1,993.27</b>
<b>IX. Paid up Equity Share Capital</b> (Face Value of Rs. 10/- each)				
<b>Earnings per Equity share (Half year/full year)</b>				
(a) Basic (in Rs.)	3.55	11.14		11.14
(b) Diluted (in Rs.)	3.55	11.14		11.14

**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.

Place : Chennai  
Date: November 14, 2025

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



Jim Rakesh  
Managing Director  
DIN: 01722482

## Rox Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)

CIN: L51506TN2002PLC048598

Old #101-B, New No # 160, Mahalingapuram Main Road, Chennai -600 034.

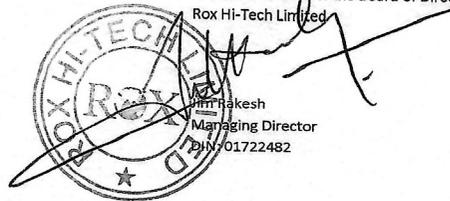
(All figures are in Rs. Lakhs)

## Consolidated Balance Sheet as at September 30,2025

Particulars	As at 30 September 2025	As at 31st March 2025
	Unaudited	Audited
<b>I EQUITY AND LIABILITIES</b>		
1 Share holders' funds		
(a) Share Capital	2283.64	2283.64
(b) Reserves and Surplus	9619.93	8731.42
Minority Interest	-118.81	
2 Non-current liabilities		
(a) Long-Term Borrowings	640.28	532.21
(b) Deferred Tax Liability [net]	207.91	240.69
(c) Long-term Provisions	49.57	49.57
3 Current liabilities		
(a) Short-term borrowings	4730.76	4125.81
(b) Trade payables		
(A) Total outstanding dues of Micro and Small Enterprises; and	53.80	124.29
(B) Total outstanding dues of creditors other than Micro and Small Enterprises	5509.53	2798.41
(c) Other current liabilities	2237.22	1195.43
(d) Short-term provisions	662.83	496.94
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>25876.65</b>	<b>20578.41</b>
<b>II ASSETS</b>		
1 Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1551.48	1517.16
(ii) Intangible assets	85.09	8.36
(iii) Capital work-in-progress	1809.60	1809.60
(b) Non-current investments	0.80	0.80
(c) Other Non-Current Assets	576.22	508.01
2 Current assets		
(a) Inventories	6655.30	5183.92
(b) Trade Receivables	8530.84	7570.03
(c) Cash and Cash equivalents	2740.11	2745.07
(d) Short-term loans and advances	3629.00	1186.87
(e) Other Current Assets	298.22	48.58
3 Miscellaneous Expenditure (to the extent not written off or adjusted)		
<b>TOTAL ASSETS</b>	<b>25876.65</b>	<b>20578.41</b>

Figures of the previous period / year have been rearranged / reclassified wherever necessary , to correspond with current period / Presentation

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

  
Anil Rakesh  
Managing Director  
DIN/01722482

Place : Chennai  
Date : November, 14th 2025

## Rox Hi-Tech Limited (Formerly known as Rox Trading and Systems Private Limited)

CIN: L51506TN2002PLC048598

Old #101-B, New No # 160, Mahalingapuram Main Road, Chennai -600 034.

(All figures are in Rs. Lakhs)

## Consolidated Cash flow as at September 30,2025

Particulars	As at 30 September 2025	As at 31st March 2025
	Unaudited	Audited
<b>A Cash flow from Operating Activities</b>		
Net Profit before Tax	996.66	2616.28
Adjustments for :		
Depreciation charged during the year	72.38	105.66
Profit on Sale of Asset	0.00	-7.53
Interest Income	-100.66	-248.97
Interest Expense	295.38	435.46
<b>Operating Profit before Working Capital Changes</b>	<b>1263.78</b>	<b>2900.91</b>
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-1471.38	-5183.92
Trade receivables	-960.81	-7570.03
Short-term loans and advances	-2442.13	-1186.87
Long-term loans and advances	-317.85	-556.60
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	2640.62	2922.71
Other current liabilities	1041.79	1195.42
Short-term provisions/borrowings	730.38	4622.75
Long-term provisions		49.57
Net Cash from Operating Activities before Tax	484.40	-2806.06
Net income tax (paid) / refunds	-219.26	-628.51
<b>Net Cash from Operating Activities After Tax</b>	<b>265.13</b>	<b>-3434.57</b>
<b>B Cash flow from Investing Activities</b>		
Purchase of Fixed Assets	-187.23	
Changes on account on Consolidation		5821.00
Purchase of Investments	0.00	-0.80
Interest Received	100.66	248.97
Proceeds from sale of Fixed Assets	3.80	10.50
<b>Net cash used in Investing Activities</b>	<b>-82.77</b>	<b>6079.67</b>
<b>C Cash flow from Financing Activities</b>		
Proceeds from share capital	0.00	3.19
Proceeds from Long Term Borrowings	108.07	532.21
Interest paid	-295.38	-435.46
<b>Net cash used in Financing Activities</b>	<b>-187.32</b>	<b>99.94</b>
Net increase / (Decrease) in cash (A+B+C)	-4.96	2745.04
Opening Balance of Cash and cash equivalents	2745.07	0.00
<b>Closing Balance of Cash and cash equivalents</b>	<b>2740.11</b>	<b>2745.04</b>

Notes  
 (i) Figures in brackets are outflow / deductions  
 (ii) The above Cash flow statement is prepared under the indirect method as set out in the Accounting standard (AS - 3) Cash Flow Statement.

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



Jim Rakesh  
 Managing Director  
 DIN: 01722482

Place : Chennai  
 Date : November, 14th 2025