ROX HI-TECH LIMITED
(Formerly known as ROX Trading and Systems Pvt.Ltd & ROX Hi-Tech Pvt.Ltd)
Old # 101-B, New # 160,
Mahalingapuram Main Road,
Mahalingapuram,Chennai - 600 034.
Ph : +91-44-42068316
CIN : L51506TN2002PLC048598
Email : info@rox.co.in Web : www.rox.co.in

May 28, 2025

ROX: SEC: 2025-2026

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 May 21, 2025 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., May 28, 2025, has, inter-alia, considered and approved, the following matters;

1. The Audited Financial Results (Standalone & Consolidated) of the Company for the Half Year and Year ended 31st March, 2025 along with Auditor's Report thereon are enclosed.

2. Appointment of M/s. Krishaan & Co, Chartered Accountants, (Firm Registration Number: 001453S), as Statutory Auditors of the Company shall hold office from the conclusion of 23rd Annual General Meeting till the conclusion of 27th Annual General Meeting to be held during the year 2030 subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company; The brief profile of Mrs. M/s. Krishaan & Co, Chartered Accountants as per Regulation 30 read with Part A of Schedule III of SEBI LODR Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed.

3. Appointment of M/s. Sundaram & Subramaniam LLP, Practicing Chartered Accountants as an Internal Auditor of the company for the financial year 2025-26. The brief profile of Sundaram & Subramaniam LLP as per Regulation 30 read with Part A of Schedule III of SEBI LODR Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed.

4. Appointment of Mrs. Sanka Indrani, Practicing Company Secretaries as the Secretarial Auditor of the company to conduct secretarial audit of Company for 5 consecutive Financial Years from 2025-26 to 2029-30 subject to shareholders approval in the ensuing Annual General Meeting. The brief profile of Mrs. Sanka Indrani as per Regulation 30 read with Part A of Schedule III of SEBI LODR Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed.

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The Board Meeting commenced at 05:30 PM and concluded at 07:26 PM.

Kindly acknowledge and take the same on records.

Thanking You.

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

THENMOZHI Digitally signed by THENMOZHI
Date: 2025.05.28 19:39:20 +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 tothe Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To the Board of Directors of Rox Hitech Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Rox Hitech Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2025, 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 2025.

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 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2025and the published unaudited year to date figures up to the first half of the current financial year, which were subject to limited review by the previous statutory auditor, as required under the Listing Regulations.

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

K Sundarrajan
Partner
M. No: 208431
UDIN: 25208431BMIFTF1473

Place : Chennai
Dated : 28th May 2025

ANNEXURE - A

ROX HI-TECH LIMITED

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

CIN: L51506TN2002PLC048598

Statement of Audited Financial Results for the Year ended 31st March 2025

(Amount in lakhs)

S.No	PARTICULARS	6 Months Ended		YEAR ENDED	
		31-03-2025	30-09-2024	31-Mar-25	31-Mar-24
1	a) Revenue from Operations	10,384.10	8,266.58	18,650.68	17,605.86
	b) Other Income	54.49	213.81	268.30	44.11
	TOTAL INCOME	**10,438.59**	**8,480.39**	**18,918.98**	**17,649.97**
2	**Expenses**				
	a) Purchases	7,185.66	7,593.80	14,779.46	14,545.29
	b) Changes in Inventory of work in progress	821.93	(1,793.26)	(971.33)	-1,206.63
	c) Employee benefit expenses	841.58	443.42	1,285.00	577.38
	d) Other Expenses	516.76	188.46	705.22	511.10
	e) Depreciation and amortization expenses	-95.51	201.17	105.66	68.71
	f) Finance Costs	80.31	379.86	460.17	315.52
	TOTAL EXPENSES	**9,350.73**	**7,013.45**	**16,364.18**	**14,811.37**
3	**Profit/(Loss) before Exceptional and Extra-ordinary items and Tax (1-2)**	**1,087.86**	**1,466.94**	**2,554.80**	**2,838.60**
4	**Exceptional Items**		-	-	-
5	**Profit/ (Loss) before Tax (3-4)**	**1,087.86**	**1,466.94**	**2,554.80**	**2,838.60**
	Tax Expenses				
	1) Current Tax	259.31	369.20	628.51	692.54
	2) Earlier Year Tax				
	3) Deferred tax Expense / (Income)	-82.37	76.88	-5.49	21.84
6	**Total Tax Expenses**	**176.94**	**446.08**	**623.02**	**714.39**
7	**Profit after tax (5-6)**	**910.92**	**1,020.86**	**1,931.78**	**2,124.21**
8	**Paid up Equity Share Capital (FV of 10/- each)**	**2,283.64**	**2,283.64**	**2,283.64**	**2,283.64**
9	**No. of Equity Shares (FV of 10/- each)**	**228**	**228**	**228**	**228**
	Earnings Per Equity Share [nominal value of share Rs. 10]				
	1) Basic	3.99	4.47	8.46	9.30
	2) Diluted	3.99	4.47	8.46	9.30

Notes

a) The above Financials Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors of the Company at its meeting held on 28th May 2025. The financial results have been prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules, 2014 by the Ministry of Corporate Affairs and amendments thereof.

b) 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.

c) The figures for the previous year periods have been re-grouped and rearranged wherever considered necessary.

d) The Statutory Auditors of the Company have carried out a Independent Auditors report of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

e) The figures for the half year ended March 31,2025 are the balancing figures between audited figures for the full financial year and unaudited published figures for thehalf year ended September 30,2024.

f) 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.

g) There were no Exceptional and Extra-ordinary items for the reporting period.

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 : 28/05/2025

ROX HI-TECH LIMITED

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

CIN: L51506TN2002PLC048598

Statement of Assets and Liabilities for the Year ended 31st March 2025

(Amount in lakhs)

S.No	Particulars	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
I	**EQUITY AND LIABILITIES**		
1	**Share holders' funds**		
	(a) Share Capital	2,283.64	2,283.64
	(b) Reserves and Surplus	8,664.08	6,968.05
		10,947.71	**9,251.68**
2	**Non-current liabilities**		
	(a) Long-term borrowings	532.21	201.80
	(b) Deferred Tax Liability [Net]	240.69	7.25
	(c) Long-term provisions	49.57	44.00
		822.47	**253.04**
3	**Current liabilities**		
	(a) Short-term borrowings	4,125.82	1,927.69
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	124.29	244.41
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,765.03	2,472.31
	(c) Other current liabilities	1,134.98	211.91
	(d) Short-term Provisions	496.94	786.42
		8,647.06	**5,642.74**
	TOTAL	**20,417.24**	**15,147.46**
II	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	1,517.16	1,145.45
	(ii) Intangible assets	8.36	8.81
	(iii) Capital work-in-progress	1,809.60	-
	(b) Non-Current Investments	1.33	
	(c) Other Non-Current Assets	508.02	709.89
		3,844.47	**1,864.15**
2	**Current assets**		
	(a) Inventories	5,183.92	4,212.59
	(b) Trade Receivables	7,408.77	5,386.47
	(c) Cash and Cash equivalents	2,744.64	16.74
	(d) Short-term loans and advances	1,186.87	3,667.52
	(e) Other Current Assets	48.58	
		16,572.78	**13,283.32**
	TOTAL	**20,417.24**	**15,147.47**

Notes:

The figures for the previous year periods have been re-grouped and rearranged wherever considered necessary.

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 : 28/05/2025

ROX HI-TECH LIMITED

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

CIN: L51506TN2002PLC048598

Cash Flow Statement for the Year ended 31st March 2025

(Amount in lakhs)

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
A Cash flow from operating activities :		
Net Profit/(Loss) before tax	**2,554.80**	**2,838.59**
Add: Adjustment for		
Profit on sale of assets	-7.53	
Provision for Gratuity		11.82
Interest Income	-248.97	-12.86
Interest Expense	435.46	315.52
Depreciation	105.66	68.71
Operating Profit/(Loss) before working capital changes	**2,839.43**	**3,221.79**
Adjustments for:		
(Increase)/Decrease in Trade Receivables	-2,022.30	(3,542.95)
(Increase)/Decrease in Inventories	(971.33)	-1,206.63
(Increase)/Decrease in Long Term Loans and Advances	166.27	
(Increase)/Decrease in Short Term Loans and Advances	(19.35)	(3,468.62)
Increase/(Decrease) in Trade Payables	172.61	1,868.21
Increase/(Decrease) in Long Term Provisions	5.58	
Increase/(Decrease) in Other Long Term Liabilities	1,908.64	270.65
Increase/(Decrease) in Other Current Liabilities	923.07	178.50
Cash used in operations	**3,002.61**	**(2,679.05)**
Direct tax paid	-628.51	-692.54
Net cash generated from/(used in) operating activities	**2,374.10**	**(3,371.59)**
Sale of Fixed Assets	10.50	
Purchase of Investments	-1.33	
Interest Received	248.97	12.86
Increase in Non-Current Asset		-96.51
Purchase of Fixed Assets	(2,302.47)	(797.19)
Net cash generated from/(used in) investing activities	**(2,044.33)**	**-880.84**
C Cash flow from financing activities		
Repayment of Long term Borrowings	330.40	(128.87)
Increase/(Decrease) in Share Capital	3.19	4,994.61
Interest Paid	-435.46	-597.69
Net cash generated from/(used in) financing activities	**-101.86**	**4,268.05**
D 'Net increase /(decrease) in cash and cash equivalents(A+B+C)	**227.90**	**15.62**
E Cash and cash equivalents at the beginning of the year	2,516.74	1.12
F Cash and cash equivalents at the end of the year (D + E)	**2,744.65**	**16.74**

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 : 28/05/2025

KRISHAAN & CO.,
CHARTERED ACCOUNTANTS

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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 Hitech Limited

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Rox Hitech 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 2025, 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 subsidiaries, associates and joint venture referred to in Other Matters section below, the results for the year ended 31 March 2025:

(i) Includes the results of the following entities:

Subsidiaries

a) Rox Hitech LLC, USA
b) Rox Hitech Mauritius
c) Rox Hitech Pte. Ltd.
d) Rox Hitech ApS

(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 comprehensive income and other financial information of the Group and its associates and joint venture for the year ended 31 March 2025.

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 and its associates and joint venture 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

KRISHAAN & CO. CHENNAI CHARTERED ACCOUNTANTS 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 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 and its associates and joint venture 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 and its associates and joint venture 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 and its associates and joint venture, 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 and its associates and joint venture 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

KRISHAAN & CO., CHENNAI, CHARTERED ACCOUNTANTS

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:

- 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 and its associates and joint venture 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 and its associates and joint ventures 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.

KRISHAAN & CO., CHENNAI, CHARTERED ACCOUNTANTS

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.

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 4 subsidiaries whose financial results reflects total assets of Rs. 1096.79 Lakhs as at 31 March 2025 and total revenues of Rs. 1030.07 Lakhs for the half year and year ended 31 March 2025 respectively, total net profit after tax of Rs. 61.49 Lakhs Lakhs, and net cash outflow of Rs. 66.29 Lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective Independent auditors.

  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 in respect of this Associates and joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated under Auditors Responsibilities section above.

- One subsidiary which is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles, generally accepted in the country and which have been audited by other auditor under generally accepted auditing standards applicable in the country. The Company's management has converted the financial statement of such subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affair of such subsidiary located outside India is based on the report of the other auditor and the conversion adjustments prepared by the management of the Company and audited by us.

- 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.

KRISHAAN & CO.,
CHENNAI
CHARTERED ACCOUNTANTS

- The consolidated annual financial results include the results for the quarter ended 31 March 2025 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 third quarter 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: 25208431BMIFTG6800

Place : Chennai
Dated : 28th May 2025

ANNEXURE - A

ROX HI-TECH LIMITED

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

CIN: L51506TN2002PLC048598

Statement of Consolidated Financial Results for the Year ended 31st March 2025

(Amount in lakhs)

S.No	PARTICULARS	6 Months Ended		YEAR ENDED	
		31-03-2025	30-09-2024	31-Mar-25	31-Mar-24
1	a) Revenue from Operations	18,745.74	-	18,745.74	
	b) Other Income	268.30	-	268.30	
	TOTAL INCOME	**19,014.04**	-	**19,014.04**	-
2	**Expenses**				
	a) Purchases	14,813.02	-	14,813.02	
	b) Changes in Inventory of work in progress	-971.33	-	(971.33)	
	c) Employee benefit expenses	1,285.00	-	1,285.00	
	d) Other Expenses	705.22	-	705.22	
	e) Depreciation and amortization expenses	105.66	-	105.66	
	f) Finance Costs	460.18	-	460.18	
	TOTAL EXPENSES	**16,397.75**	-	**16,397.75**	-
3	**Profit/(Loss) before Exceptional and Extra-ordinary items and Tax (1-2)**	**2,616.29**	-	**2,616.29**	-
4	**Exceptional Items**		-	-	-
5	**Profit/ (Loss) before Tax (3-4)**	**2,616.29**	-	**2,616.29**	-
	Tax Expenses				
	1) Current Tax	628.51	-	628.51	
	2) Earlier Year Tax				
	3) Deferred tax Expense / (Income)	-5.49	-	-5.49	
6	**Total Tax Expenses**	**623.02**	-	**623.02**	-
7	**Profit after tax (5-6)**	**1,993.27**	-	**1,993.27**	-
8	**Paid up Equity Share Capital (FV of 10/- each)**	**2,283.64**		**2,283.64**	
9	**No. of Equity Shares (FV of 10/- each)**	**228**		**228**	
	Earnings Per Equity Share [nominal value of share Rs. 10]				
	1) Basic	8.73	-	8.73	-
	2) Diluted	8.73	-	8.73	-

Notes

a) The above Financials Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors of the Company at its meeting held on 28th May 2025. The financial results have been prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules, 2014 by the Ministry of Corporate Affairs and amendments thereof.

b) 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.

c) The figures for the previous year periods have been re-grouped and rearranged wherever considered necessary.

d) The Statutory Auditors of the Company have carried out a Independent Auditors report of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

e) The comparative results and other information for the year ended March 31,2024 have not been given due to the Company has invested in its Subsidiaries only during the second half year of the current financial year. However the management has exercised necessary due deligence to ensure that the said results provide a true, fair vie of its affairs.

f) 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.

g) There were no Exceptional and Extra-ordinary items for the reporting period.

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 : 28/05/2025

ROX HI-TECH LIMITED

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

CIN: L51506TN2002PLC048598

Statement of Consolidated Assets and Liabilities for the Year ended 31st March 2025

(Amount in lakhs)

S.No	Particulars	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
I	**EQUITY AND LIABILITIES**		
1	**Share holders' funds**		
	(a) Share Capital	2,283.64	-
	(b) Reserves and Surplus	8,731.42	-
		11,015.06	-
2	**Non-current liabilities**		
	(a) Long-term borrowings	532.21	-
	(b) Deferred Tax Liability [Net]	240.69	-
	(c) Long-term provisions	49.57	-
		822.47	-
3	**Current liabilities**		
	(a) Short-term borrowings	4,125.82	-
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	124.29	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,798.41	-
	(c) Other current liabilities	1,195.42	-
	(d) Short-term Provisions	496.94	-
		8,740.87	-
	TOTAL	**20,578.40**	-
II	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	1,517.16	-
	(ii) Intangible assets	8.36	-
	(iii) Capital work-in-progress	1,809.60	-
	(b) Non-Current Investments	0.80	-
	(c) Other Non-Current Assets	508.02	-
		3,843.94	-
2	**Current assets**		
	(a) Inventories	5,183.92	-
	(b) Trade Receivables	7,570.03	-
	(c) Cash and Cash equivalents	2,745.07	-
	(d) Short-term loans and advances	1,186.87	-
	(e) Other Current Assets	48.58	-
		16,734.46	-
	TOTAL	**20,578.40**	-

Notes:

The figures for the previous year periods have been re-grouped and rearranged wherever considered necessary.

The comparative results and other information for the year ended March 31,2024 have not been given due to the Company has invested in its Subsidiaries only during the current financial year. However the management has exercised necessary due deligence to ensure that the said results provide a true, fair vie of its affairs.

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

Jim Rakesh
Managing Director
DIN : 01722482

Place : Chennai
Date : 28/05/2025

ROX HI-TECH LIMITED

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

CIN: L51506TN2002PLC048598

Consolidated Cash Flow Statement for the Year ended 31st March 2025

(Amount in lakhs)

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
A Cash flow from operating activities :		
Net Profit/(Loss) before tax	**2,616.29**	
Add: Adjustment for		
Profit on sale of assets	-7.53	
Provision for Gratuity		
Interest Income	-248.97	
Interest Expense	435.46	
Depreciation	105.66	
Operating Profit/(Loss) before working capital changes	**2,900.91**	
Adjustments for:		
(Increase)/Decrease in Trade Receivables	-7,570.03	
(Increase)/Decrease in Inventories	(5,183.92)	
(Increase)/Decrease in Long Term Loans and Advances	(556.60)	
(Increase)/Decrease in Short Term Loans and Advances	(1,186.87)	
Increase/(Decrease) in Trade Payables	2,922.71	
Increase/(Decrease) in Long Term Provisions	49.57	
Increase/(Decrease) in Other Long Term Liabilities	4,622.75	
Increase/(Decrease) in Other Current Liabilities	1,195.42	
Cash used in operations	**(2,806.05)**	
Direct tax paid	-628.51	
Net cash generated from/(used in) operating activities	**(3,434.56)**	
Sale of Fixed Assets	10.50	
Purchase of Investments	-0.80	
Interest Received	248.97	
Increase in Non-Current Asset		
Purchase of Fixed Assets	5,821.00	
Net cash generated from/(used in) investing activities	**6,079.67**	
C Cash flow from financing activities		
Repayment of Long term Borrowings	532.21	
Increase/(Decrease) in Share Capital	3.19	
Interest Paid	-435.46	
Net cash generated from/(used in) financing activities	**99.94**	
D 'Net increase /(decrease) in cash and cash equivalents(A+B+C)	**2,745.05**	
E Cash and cash equivalents at the beginning of the year	-	
F Cash and cash equivalents at the end of the year (D + E)	**2,745.05**	

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 : 28/05/2025

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 - 4206 8316
CIN : U51506TN2002PLC048598
Email : info@rox.co.in Web : www.rox.co.in

Date: May 28, 2025

Ref: ROX: NSE: 2025-26

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

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

Respected Sir / Madam,

Pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended from time to time and as per SEBI Circular No. CIR/CFD/CMD/50/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of ROX Hi-Tech Limited, M/s. Krishaan & Co., Chartered Accountants, (Firm Registration Number: 001453S) having valid peer review certificate, have submitted their report with unmodified opinion of the Audited Standalone & Consolidated financial results of the Company for the financial year ended March 31, 2025.

Kindly take the same on your records.

Thanking you

For and on behalf of the Board of Directors

ROX HI-TECH LIMITED
ROX

Sukanya Rakesh
Chief Financial officer
Pan No: AFVPR6438P

Brief Profile of Appointment

Disclosure under Regulation 30 read with Part A of Schedule III of SEBI LODR Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Sl. No.	Particulars	Description
1.	**Name of the Auditor**	**KRISHAAN & Co. Chartered Accountants**
2.	**Reason for change viz. appointment, reappointment, removal, death or otherwise**	Appointment of Statutory Auditors M/s. Krishaan & Co, Chartered Accountants (Firm Reg. No.-001453S).
3.	**Date of Appointment**	May 28, 2025
4.	**Terms of appointment**	Appointed as Statutory Auditors for the five years from FY 2025-2026 to FY 2029-30 subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company.
5.	**Brief Profile**	**Name of the Auditor:** Krishaan & Co, Chartered Accountants (Firm Registration No: 001453S) **Office Address:** Flat no. 10, C-Wing, VI floor, Parsn Manere, 442 (602), Anna Salai, Chennai 600006. **Email Id:** ksr@krishaan.in **Mr. Sundarrajan,** a qualified Chartered Accountant in Practice. He has been in practice for more than two decades having expertise and knowledge in conducting companies various audits.
6.	**Disclosure of relationships between directors (in case of Appointment of a director)**	Not Applicable

Brief Profile of Appointment

Disclosure under **Regulation 30 read with Part A of Schedule III of SEBI LODR Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.**

Sl. No.	Particulars	Description
1.	Name of the Auditor	**Sundaresan & Subramanian LLP Chartered Accountants**
2.	**Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise**	**Appointment:** to comply with provisions of section 138 of the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	Date of Appointment	**May 28, 2025**
4.	**Terms of appointment**	Appointed as Internal Auditor of the Company for the Financial Year 2025-26.
5.	**Brief Profile**	**Name of the Auditor:** Sundaresan & Subramanian LLP Chartered Accountants. (Firm Registration No: 008922S) **Office Address:** 19/8, Swathi Complex. Bazullah Road, T Nagar, Chennai – 600017. **Email Id:** contact@ssllp.in **Mr. Yeshwant Nandakumar** is a qualified Chartered Accountants in Practice, He has been in practicing for more than 8 years with specialization in Statutory audit, Internal Audit, Tax audit, GST audit, Due Diligence and Consultancy.
6.	**Disclosure of relationships between directors (in case of Appointment of a director)**	Not Applicable

Brief Profile of Appointment

Disclosure under **Regulation 30 read with Part A of Schedule III of SEBI LODR Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.**

Sl. No.	Particulars	Description
1.	**Name of the Auditor**	**Ms. Sanka Indrani** **Practising Company Secretary** COP: 21983
2.	**Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise**	**Appointment:** to comply with provisions of section 204 of the Companies Act 2013.
3.	**Date of Appointment**	**May 28, 2025**
4.	**Terms of appointment**	Appointed as Secretarial Auditor of the Company for the Financial Year 2025-26 to 2029-30
5.	**Brief Profile**	**Name of the Auditor: Ms. Sanka Indrani**. Practising Company Secretaries, Chennai **Office Address:** C401, LCS Utopia Apartments, Church Avenue Road, VGP Shanthi Nagar, Pallikaranai, Chennai 600 100. **Email Id: indranisanka@gmail.com** **Mr. Sanka Indrani** is a qualified Company secretaries in Practice and founder of the Sagax Corp services, she is a Fellow Member of the Institute of Company Secretaries of India (ICSI), New Delhi. She is having more than 10 years of experience in Compliance, Audit, Legal and Governance activities
6.	**Disclosure of relationships between directors (in case of Appointment of a director)**	Not Applicable

THENMOZHI
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Date: 2025.05.28 19:39:55 +05'30'