

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



May 29, 2026

ROX: SEC: 2026-2027

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

Symbol: ROXHITECH

ISIN: INE0PDJ01013

Dear Sir/Madam,

Subject: Corrigendum to Outcome of Board Meeting – Revised Financial Results for the Financial Year ended March 31, 2026.

Reference: Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is with reference to the Outcome of the Board Meeting submitted by the Company on May 28, 2026, pertaining to the submission of the Standalone and Consolidated Audited Financial Results for the half year and financial year ended March 31, 2026, along with the Auditor's Report thereon.

Upon further review, certain clerical/typographical/formatting inaccuracies were identified in the aforesaid submission. Accordingly, the Company is hereby submitting the Revised Outcome of the Board Meeting incorporating the necessary corrections in the financial results and accompanying documents.

In this regard, please find enclosed the following revised documents:

- a) Audited Standalone and Consolidated Financial Results of the Company for the half year and financial year ended March 31, 2026, along with the Audited Financial Statements for the financial year 2025-26; and
- b) Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to the Audit Reports issued with unmodified opinion on the aforesaid financial results.

The Company hereby confirms that the aforesaid revisions are limited to clerical/formatting/compilation-related corrections only and do not have any material impact on the previously disclosed financial figures, including revenue from operations, profit/loss, earnings per share (EPS), or any other key financial parameters, except to the extent specifically reflected in the revised statements, wherever applicable.

Kindly take the same on record.

For ROX Hi-Tech Limited



JIM RAKESH
MANAGING DIRECTOR
DIN 01722482

ROX HI-TECH LIMITED

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May 28, 2026

ROX: SEC: 2026-2027

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

Symbol: ROXHITECH

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 25, 2026 and in compliance with the Regulation 30 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the “the Company” in its meeting held on today i.e., May 28, 2026, has, inter-alia, considered and approved, the following matters;

1. The Audited Financial Results (Standalone & Consolidated) of the Company for the Year ended 31st March, 2026 along with unmodified opinion on the Auditor’s Report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (“the Listing Regulations”) as enclosed in “ANNEXURE A”.
2. Approved the Statement of variation and deviation under Regulation 32 of SEBI (LODR) Regulation 2015 and in terms of NSE Circular No. NSE/CML/2024/23 dated September 05,2024, a certificate indicating the utilisation of the issue proceeds certified by Statutory Auditor are provided in **Annexure B**.
3. Based on the recommendation of Nomination and Remuneration Committee, Considered and Approved the Re-appointment of Mr. Jim Rakesh (DIN 01722482), as Managing Director of the company, subject to the shareholders’ approval for a further term of Five (5) years as enclosed in **Annexure C**.
4. Based on the recommendation of Nomination and Remuneration Committee, Considered and Approved the Re-appointment of Mrs. Sukanya Rakesh (DIN 01722486), as Whole-time Director of the company, subject to the shareholders’ approval for a further term of Five (5) years as enclosed in **Annexure C**.
5. Appointment of M/s. Sundaram & Subramaniam LLP, Practicing Chartered Accountants as an Internal Auditor of the company for the financial year 2026-27. 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. **Annexure D**.
6. Recommendation of final dividend of Re. 1/- (Rupee One only) per Equity share having face value of Rs.10/- per equity share (i.e., 10 % of face value) for the financial year ended on March 31, 2026, subject to the approval of the members at the ensuing Annual General Meeting.



ROX HI-TECH LIMITED

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The Meeting commenced at 03:00 pm ends at 07:35 pm

We request you to take the same on record.

For ROX Hi-Tech Limited

THENMOZHI
RAMALINGAM

Digitally signed by
THENMOZHI RAMALINGAM
Date: 2026.05.28 19:50:43
+05'30'



Thenmozhi
Company Secretary & Compliance Officer
Membership No: A66685

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.



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.



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.



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.



Place : Chennai
Dated : 28th May 2026

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

A handwritten signature in blue ink, appearing to read "K Sundarajan".

K Sundarajan
Partner

M. No: 208431
UDIN: 26208431QLNFB5424

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 Financial 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 / Amortisation 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)					
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 :

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

Place : Chennai
Date : 28/05/2026

For and on behalf of the Board of Directors
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 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 wherever considered necessary.

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

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 wherever considered necessary.

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

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



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:



- 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.



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.



Place : Chennai
Dated : 28th May 2026

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

K Sundarajan

K Sundarajan
Partner

M. No: 208431
UDIN: 26208431HLJDSR4929

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 Financial Results for the half year ended March 31st, 2026

Rs. In Lakhs

Particulars	Half Year Ended			Year Ended	
	Mar 31st 2026	sep 30,2025	Mar 31,2025	March 31,2026	March 31,2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operation:					
(a) Revenue From Operations	9,816.86	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 / Amortisation 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 (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 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

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 wherever considered necessary.

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

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 Cuurrency 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
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 wherever considered necessary.

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 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: May 28, 2026

Ref: ROX: NSE: 2026-27

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. Krishna & 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, 2026.

Kindly take the same on your records.

Thanking you

For and on behalf of the Board of Directors

Sukanya Rakesh
Chief Financial officer
Pan No: AFVPR6438P

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:

Sl.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	Remarks
1.	Working Capital Requirement	A. Original allocation amount- Rs.8,00,00,000.00 B. Subscription received 25% from the original allocation amount – Rs.14,99,99,927*25% = Rs.3,74,99,981.75	Rs.3,74,99,981.75	NIL

We inform you that there has been no deviation(s) or variation(s) in the use of public issue proceeds, raised from the preferential Issue by the company for the year ended March 31, 2026.



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 Krishnaan & Co.,
Chartered Accountants
FRN: 001435S

K. Sundarajan
CA K Sundarajan

Partner

M. No.: 208431

UDIN: 26208431NTGZHN-2026



Place: Chennai

Date: 28-05-2026

Annexure C

The Particulars required as per Regulation 30 of SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given below;

Sl. No.	Particulars	Jim Rakesh – 01722482	Sukanya Rakesh - 01722486
1.	Reason for change viz. appointment, Re-Appointment, resignation, removal, death or otherwise	Reappointment of Mr. Jim Rakesh as Managing Director of the company subject to the approval of shareholders for further period of five (5) year with effect from April 24, 2026 to April 23, 2031.	Reappointment of Mrs. Sukanya Rakesh as Whole-time Director of the company subject to the approval of shareholders for further period of five (5) year with effect from April 24, 2026 to April 23, 2031.
2.	Date of Appointment/ Re-Appointment / Cessation (As Applicable) & Terms Appointment	With effect from April 24, 2026. Terms of Appointment: For the period of Five Years from the Date of Appointment subject to approval of Shareholders.	With effect from April 24, 2026. Terms of Appointment: For the period of Five Years from the Date of Appointment subject to approval of Shareholders.
3.	Brief Profile (applicable in case of appointment)	Jim Rakesh, a computer science engineer and visionary first-generation entrepreneur, founded ROX Hi-Tech with a clear mission: to build a sustainable business platform that fosters technical innovation and creates employment opportunities for future generations. Under his leadership, ROX has emerged as a pioneer in the IT landscape, earning a strong reputation as a trusted partner for global enterprises.	Sukanya R holds a master's degree in information technology from BIM and has pursued management studies at IIM Bangalore. She plays a pivotal role in driving ROX's business development and oversees key functions including human resources, administration, and finance to support efficient operations and sustained growth.
4.	Disclosure of Relationships between directors (Applicable in case of appointment)	Mrs. Sukanya Rakesh – Spouse Wholetime director	Mr. Jim Rakesh – Spouse Managing Director.
5.	Information as required under NSE circular no. NSE/CML/2018/24 dated June 20, 2018.	Mr. Jim Rakesh is not debarred from holding the office of director by virtue of any SEBI Order or any other such Authority.	Mrs. Sukanya Rakesh is not debarred from holding the office of director by virtue of any SEBI
6.	Directorship in other Listed entities	NIL	NIL
7.	No. of shares held in the Company	1,02,99,936	22,64,508



Annexure D

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, 2026
4.	Terms of appointment	Appointed as Internal Auditor of the Company for the Financial Year 2026-27.
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@sslpp.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

