

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)

Regd. office: Shop Kh No 424 Basement Ghitorni, Gadaipur, New Delhi, South West, Delhi, DL- 110030

Corp. office: 12/3 Milestone Near Sarai Metro Station, Mathura Road, Faridabad, Haryana-121003

To,

Date: 14th November, 2024

National Stock Exchange of India Limited

Listing Department

Exchange Plaza, C/1, Block G,

Bandra Kurla Complex, Bandra (E), Mumbai –
400051

Trading Symbol: ROCKINGDCE

Subject: Outcome of Board Meeting

Dear Sir/ Ma'am,

Pursuant to Regulation 30, 33 and other applicable regulations, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you the Board of Directors at its meeting held today i.e. Thursday, 14th November, 2024 at the registered office of the Company, has considered and approved the following businesses:

1. Unaudited Financial Results(Standalone & Consolidated) for the half year ended on 30th September 2024, which is as recommended by the Audit Committee;
2. Limited Review Report issued by the Statutory Auditors on the unaudited results for the aforesaid period;
3. Statement of Deviations/ Variations for the proceeds of Initial Public Offer for the half-year ended September 30, 2024 as per Reg. 32 of the Listing Regulation.
4. Considered and discussed other items as per the agenda circulated and as decided by the Board of Directors of the Company.

Further, in this connection, the copy of Unaudited Financial results along with Limited Review Report from the Auditors half year ended 30th September, 2024 is enclosed herewith.

The meeting commenced at 03.00 p.m. and concluded at 04.45 p.m.

Kindly take the same on records.

Yours Faithfully,

For Rockingdeals Circular Economy Limited

Deepika
Dixit
Digitally signed by
Deepika Dixit
Date: 2024.11.14
16:52:58 +05'30'

(Deepika Dixit)

Company Secretary & Compliance officer

ICSI Membership No: ACS61222



AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN: 07AACFK5444Q1ZV

Independent Auditor's Review Report on the Half yearly Unaudited Standalone financial results of Rockingdeals Circular Economy Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To
The Board Of Directors
Rockingdeals Circular Economy Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Rockingdeals Circular Economy Limited ('the Company') for half yearly ended on September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation,2015 (as amended), ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (' the Circular').
2. The preparation of the statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Company Act 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the aforesaid accompanying statement, prepared in accordance with the generally accepted accounting principles in India and to comply with the Accounting Standard-25 " Interim Financial Reporting" notified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognizes accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, Including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKAR & ASSOCIATES
Chartered Accountants
(Firm Registration No.: 003753N)

RMK



Rasik Makkar
Partner

14/11/2024

Membership No. 086414

UDIN-24086414BKCTT08790

Date: 14-11-2024

Place: New Delhi

Address: N - 59 (Basement), Greater Kailash, Part - 1, New Delhi - 110048

Phone: (+91) 9312249888, (+91) 9868159145 (+91) (11) 29247227, (+91) (11) 29239817

E mail: rasik.makkar@akarassociates.com,

Other Branches

- 156,Pocket-1 Jasola New Delhi - 110025
- B-6/25/1,Safdarjang Enclave, New Delhi - 110029

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)

Regd. office: Shop Kh No 424 Basement Ghitorni, Gadaipur, New Delhi, South West Delhi, DL- 110030

Corp. office: 12/3 Milestone Near Sarai Metro Station, Mathura Road, Faridabad, Haryana-121003


CIN:L29305DL2002PLC116354

Standalone Statement of financial results for the half year ended Sep 30, 2024

(Rs. In Lakhs)

PARTICULARS	Half yearly		Year ended	
	30th Sep 2024	30th Sep 2023	31st March 2024	31st March 2023
	Unaudited	Unaudited	Audited	Audited
I Revenue from Operations	2,136.35	1,560.74	4,956.12	1,501.01
II Other Income	3.81	3.64	29.38	16.52
III Total income (I+ II)	2,140.16	1,564.38	4,985.49	1,517.53
IV EXPENSES				
Purchase of Stock -in Trade	1,800.57	1,733.49	5,713.61	1,059.69
Changes in inventory of finished goods, work-in - progress, stock-in trade	(524.10)	(517.38)	(1,786.69)	2.68
Employee benefits expenses	161.95	40.39	100.59	60.28
Finance Costs	23.44	23.45	30.60	43.46
Depreciation and Amortization Expense	67.91	11.63	26.59	24.95
Other Expenses	178.53	78.80	176.76	130.93
Total Expenses (IV)	1,708.30	1,370.38	4,261.45	1,321.99
Profit before exceptional and extraordinary items and tax (III -IV)	431.86	194.01	724.04	195.54
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	431.86	194.01	724.04	195.54
VIII Extraordinary Items	-	-	-	-
IX Profit before Tax (VII-VIII)	431.86	194.01	724.04	195.54
X Tax Expense :				
1) Current Tax	112.29	50.14	188.00	49.46
2) Deferred Tax	-	-	15.27	1.04
Profit (Loss) for the period from continuing operations (VII-VIII)	319.57	143.86	520.77	145.03
XII Profit/(loss) from discontinuing operations	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XIV Profit/(loss) for the Period (XI+ XIV)	319.57	143.86	520.77	145.03
XVI Earning Per Equity Share (Rs.)				
1) Basic	5.65	3.87	11.72	3.94
2) Diluted	5.65	3.87	11.72	3.94

For and on behalf of the Board of Directors
For ROCKINGDEALS CIRCULAR ECONOMY LIMITED


AMAN PREET
 (Managing Director)
 DIN: 00140021

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

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CIN: L29305DL2002PLC116354

Standalone Balance sheet as at Sep 30, 2024

(Rs. In Lakhs)

PARTICULARS	UnAudited	UnAudited	Audited	Audited
	As At 30th Sep 2024	As At 30th Sep 2023	As At 31st March 2024	As At 31st March 2023
A EQUITY AND LIABILITIES				
1 Shareholder's Funds				
(a) Share Capital	565.90	415.90	565.90	12.26
(b) Reserves and Surplus	3,259.28	901.20	2,939.71	681.05
(c) Money received against share warrants				
	3,825.18	1,317.10	3,505.61	693.32
2 Share application money pending allotment				
3 Non Current Liabilities				
(a) Long term Borrowings	5.91	84.55	6.07	36.82
(b) Deferred Tax Liabilities (Net)			-	-
(c) Other Long term Liabilities			-	-
(d) Long term Provisions	6.58	5.10	6.58	4.95
	12.49	89.66	12.65	41.76
4 Current Liabilities				
(a) Short Term borrowings	587.18	298.66	2.26	356.39
(b) Trade Payable				
(A) total outstanding dues of micro enterprises and small enterprises; and				
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	147.00	198.76	223.16	5.33
(c) Other Current Liabilities	140.21	115.99	87.49	80.07
(d) Short Term Provisions	294.72	99.45	182.50	49.74
	1,169.12	712.86	495.41	491.52
Total	5,006.79	2,119.61	4,013.67	1,226.60
B ASSETS				
1 Non-Current Assets				
(a) Property, Plant and Equipment & Intangible Assets				
(i) Property, Plant and Equipment	756.83	379.05	546.54	391.54
(ii) Intangible Assets				
(iii) Capital work in progress				
(iv) Intangible Assets under development				
(b) Non-current Investments	1.79	13.21	1.21	1.21
(c) Deferred Tax Assets (Net)	4.91	19.97	4.91	20.18
(d) Long term loans & advances	126.12	71.15	89.95	72.75
(e) Other non-current assets				
	889.65	483.39	642.62	485.69
2 Current Assets				
(a) Current Investments				
(b) Inventories	2,815.47	1,022.06	2,291.37	504.67
(c) Trade Receivables	855.67	72.00	588.31	222.30
(d) Cash and Cash Equivalents	17.94	482.91	179.36	6.45
(e) Short term loans & advances				
(f) Other Current Assets	428.07	59.26	312.02	7.49
	4,117.14	1,636.22	3,371.06	740.91
Total	5,006.79	2,119.61	4,013.67	1,226.60

For and on behalf of the Board of Directors
ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
Managing Director

DIN: 00140021

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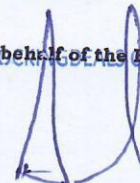
CIN:L29305DL2002PLC116354

Standalone unaudited Cash Flow Statement for the half year ended September 30th, 2024

(Rs. In Lakhs)

PARTICULARS	30th Sep 2024	31st March 2024	31st March 2023
	UnAudited	Audited	Audited
Cash Flow From Operating Activities			
Net Profit Before Taxation	431.86	724.04	195.54
<u>Adjustments For:</u>			
Depreciation on Fixed Assets	67.91	26.59	24.95
Interest Expense	23.44	30.60	43.46
<u>Deduct:</u>			
Profit on Sale of Fixed Assets		2.92	
Interest Income	1.15	9.34	0.26
Operating Profit Before Working Capital Changes	522.07	768.97	263.69
<u>Adjustments For :</u>			
(Increase) /Decrease In Inventories	(524.11)	(1,786.69)	2.68
(Increase) /Decrease In Trade Receivables	(267.37)	(366.01)	125.16
(Increase) /Decrease In Loans And Advances	(36.18)	(17.20)	(2.81)
(Increase) /Decrease In Other Current Assets	(116.06)	(304.54)	5.44
Increase/(Decrease) In Trade Payables	(76.16)	217.83	(408.89)
Increase/(Decrease) In Current Liabilities	52.71	7.42	53.97
Increase/(Decrease) In Provisions	-	1.71	5.10
Cash Generated From Operations	(445.10)	(1,478.51)	44.34
Less Income Tax Paid	-	55.30	2.45
Net Cash Inflow From/(Outflow) From Operating Activities (A)	(445.10)	(1,533.81)	41.89
Cash Flow From Investing Activities			
(Purchase)/ Sale Of Investments	(0.58)	-	-
Profit on Sale of Investment		-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(278.19)	(178.67)	(9.46)
Dividend Received			
Interest Received	1.15	9.34	0.26
Net Cash Inflow From/(Outflow) From Investing Activities (B)	(277.62)	(169.33)	(9.20)
Cash Flow From Financing Activities			
Net Proceeds From Issue Of Shares (Including Premium)		2,580.13	-
Short term borrowings	584.91	(354.12)	18.53
Share issue Expenses		(288.60)	
Long Term Borrowing	(0.16)	(30.75)	(31.42)
Interest Paid	(23.44)	(30.60)	(43.46)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	561.31	1,876.05	(56.35)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	(161.42)	172.91	(23.66)
Cash And Cash Equivalents At The Beginning Of The Period	179.30	6.45	30.11
Cash And Cash Equivalents At The Closing Of The Period	17.94	179.36	6.45

For and on behalf of the Board of Directors LIMITED



AMAN PREET
(Managing Director)
DIN: 00140021

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- i) The above standalone unaudited financial results for the Half Year ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of Rockingdeals Circular Economy Limited ("the Company") in their meeting held on 14th November 2024.
- ii) The above standalone unaudited Financial Results for the Half Year ended on 30th September 2024 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.
- iii) In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above standalone results have been reviewed by the Statutory Auditors of the Company for the Half Year ended September 2024.
- iv) EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
- v) As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
- vi) The Company is operating in a single segment. Hence, the above financial results are based on single segment only.
- vii) The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.
- viii) The figures of the previous period have been re-grouped or rearranged, whether considered necessary.

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN: 07AACFK5444Q1ZV

Independent Auditor's Review Report on Half yearly Unaudited Consolidated financial results of Rockingdeals Circular Economy Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To
The Board Of Directors
Rockingdeals Circular Economy Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of M/s Rockingdeals Circular Economy Limited (" the Parent ") which includes its subsidiary (the parent and Its subsidiaries together referred to as 'the Group') for half yearly ended on September 30, 2024 ("the Statement") attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation,2015 as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (' the Circular').
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) " Interim financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular . Our Responsibility is to express a Conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Company Act 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also preformed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended , to the extent applicable.
4. The statement includes the results of the Following Entities:
 - a. Rockingdeals Circular Economy Limited ("Parent")
 - b. Sustainquest Private Limited (" Subsidiary")
5. The accompanying Statements include the Unaudited Interim financial results of parent along with its subsidiary for the half yearly period ended on 30th September 2024 respectively as considered in the unaudited financial results. The unaudited Financial results of subsidiaries have been reviewed by the management itself. Review Reports have been submitted to us by the management and our conclusion on the statement in so far as it related to amounts and disclosure in the financial statements of the Subsidiary companies are based on solely on the report of the management certification and procedure performed by us. Our conclusion, in so far

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AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN: 07AACFK5444Q1ZV

as it relates to the affairs of such subsidiary, are based solely on the report of management. Our Conclusion is not modified in respect of this matter

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Consolidated statement, prepared in accordance with the generally accepted accounting principles in India and to comply with the Accounting Standard-25 "Interim Financial Reporting" notified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognizes accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, Including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AKAR & ASSOCIATES
Chartered Accountants
(Firm Registration No.: 003753N)



Rasik Makkar

Partner

14/11/2024

Membership No. 086414

UDIN- 24086414BKCTTE1855

Date: 14/11/2024

Place: New Delhi



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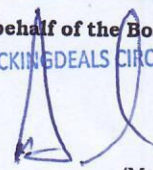
Consolidated Statement of financial results for the half year ended Sep 30, 2024

(Rs. In Lakhs)

PARTICULARS	Half yearly		Year ended	
	30th Sep 2024	30th Sep 2023	31st March 2024	31st March 2023
	Unaudited	Unaudited	Audited	Audited
I Revenue from Operations	2,136.35	1,560.74	4,956.12	1,501.01
II Other Income	3.81	3.64	29.38	16.52
III Total income (I+ II)	2,140.16	1,564.38	4,985.49	1,517.53
IV EXPENSES				
Purchase of Stock -in Trade	1,800.57	1,733.49	5,713.61	1,059.69
Changes in inventory of finished goods, work-in - progress, stock-in trade	(524.10)	(517.38)	(1,786.69)	2.68
Employee benefits expenses	161.95	40.39	100.59	60.28
Finance Costs	23.44	23.45	30.60	43.46
Depreciation and Amortization Expense	67.91	11.63	26.59	24.95
Other Expenses	178.53	78.80	176.76	130.93
Total Expenses (IV)	1,708.30	1,370.38	4,261.45	1,321.99
V Profit before exceptional and extraordinary items and tax (III -IV)	431.86	194.01	724.04	195.54
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	431.86	194.01	724.04	195.54
VIII Extraordinary Items	-	-	-	-
IX Profit before Tax (VII-VIII)	431.86	194.01	724.04	195.54
X Tax Expense :				
1) Current Tax	112.29	50.14	188.00	49.46
2) Deferred Tax	-	-	15.27	1.04
XI Profit (Loss) for the period from continuing operations (VII-VIII)	319.57	143.86	520.77	145.03
XII Profit/(loss) from discontinuing operations	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV Profit/(loss) for the Period (XI+ XIV)	319.57	143.86	520.77	145.03
XVI Earning Per Equity Share (Rs.)				
1) Basic	5.65	3.87	11.72	3.94
2) Diluted	5.65	3.87	11.72	3.94

For and on behalf of the Board of Directors

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED


AMAN PREET
 (Managing Director)
 DIN: 00140021

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CIN: L29305DL2002PLC116354

Consolidated Balance sheet as at Sep 30, 2024

(Rs. In Lakhs)

PARTICULARS	UnAudited	UnAudited	Audited	Audited
	As At 30th Sep 2024	As At 30th Sep 2023	As At 31st March 2024	As At 31st March 2023
A EQUITY AND LIABILITIES				
1 Shareholder's Funds				
(a) Share Capital	565.90	415.90	565.90	12.26
(b) Reserves and Surplus	3,259.28	901.20	2,939.71	681.05
(c) Minority Interest	0.42	-	-	-
	3,825.60	1,317.10	3,505.61	693.32
2 Share application money pending allotment				
3 Non Current Liabilities				
(a) Long term Borrowings	5.91	84.55	6.07	36.82
(b) Deferred Tax Liabilities (Net)			-	-
(c) Other Long term Liabilities			-	-
(d) Long term Provisions	6.58	5.10	6.58	4.95
	12.49	89.66	12.65	41.76
4 Current Liabilities				
(a) Short Term borrowings	587.18	298.66	2.26	356.39
(b) Trade Payable				
(A) total outstanding dues of micro enterprises and small enterprises; and				
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	147.00	198.76	223.16	5.33
(c) Other Current Liabilities	139.63	115.99	87.49	80.07
(d) Short Term Provisions	294.72	99.45	182.50	49.74
	1,168.54	712.86	495.41	491.52
Total	5,006.63	2,119.61	4,013.67	1,226.60
B ASSETS				
1 Non-Current Assets				
(a) Property, Plant and Equipment & Intangible Assets				
(i) Property, Plant and Equipment	756.83	379.05	546.54	391.54
(ii) Intangible Assets				
(iii) Capital work in progress				
(iv) Intangible Assets under development				
(b) Non-current Investments	1.21	13.21	1.21	1.21
(c) Deferred Tax Assets (Net)	4.91	19.97	4.91	20.18
(d) Long term loans & advances	126.12	71.15	89.95	72.75
(e) Other non-current assets				
	889.07	483.39	642.62	485.69
2 Current Assets				
(a) Current Investments				
(b) Inventories	2,815.47	1,022.06	2,291.37	504.67
(c) Trade Receivables	855.67	72.00	588.31	222.30
(d) Cash and Cash Equivalents	17.94	482.91	179.36	6.45
(e) Short term loans & advances				
(f) Other Current Assets	428.49	59.26	312.02	7.49
	4,117.56	1,636.22	3,371.06	740.91
Total	5,006.63	2,119.61	4,013.67	1,226.60

For and on behalf of the Board of Directors
For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(Managing Director)
DIN: 00140021

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(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)

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Corp. office: 12/3 Milestone Near Sarai Metro Station, Mathura Road, Faridabad, Haryana-121003

CIN:L29305DL2002PLC116354

Consolidated unaudited Cash Flow Statement for the half year ended September 30th, 2024

(Rs. In Lakhs)

PARTICULARS	30th Sep 2024	31st March 2024	31st March 2023
	UnAudited	Audited	Audited
Cash Flow From Operating Activities			
Net Profit Before Taxation	431.86	724.04	195.54
<u>Adjustments For:</u>			
Depreciation on Fixed Assets	67.91	26.59	24.95
Interest Expense	23.44	30.60	43.46
<u>Deduct:</u>			
Profit on Sale of Fixed Assets		2.92	
Interest Income	1.15	9.34	0.26
Operating Profit Before Working Capital Changes	522.07	768.97	263.69
<u>Adjustments For :</u>			
(Increase) /Decrease In Inventories	(524.11)	(1,786.69)	2.68
(Increase) /Decrease In Trade Receivables	(267.37)	(366.01)	125.16
(Increase) /Decrease In Loans And Advances	(36.18)	(17.20)	(2.81)
(Increase) /Decrease In Other Current Assets	(116.48)	(304.54)	5.44
Increase/(Decrease) In Trade Payables	(76.16)	217.83	(408.89)
Increase/(Decrease) In Current Liabilities	52.13	7.42	53.97
Increase/(Decrease) In Provisions	-	1.71	5.10
Cash Generated From Operations	(446.10)	(1,478.51)	44.34
Less Income Tax Paid	-	55.30	2.45
Net Cash Inflow From/(Outflow) From Operating Activities (A)	(446.10)	(1,533.81)	41.89
Cash Flow From Investing Activities			
(Purchase)/ Sale Of Investments	-	-	-
Profit on Sale of Investment	-	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(278.19)	(178.67)	(9.46)
Dividend Received	1.15	9.34	0.26
Interest Received	-	-	-
Net Cash Inflow From/(Outflow) From Investing Activities (B)	(277.04)	(169.33)	(9.20)
Cash Flow From Financing Activities			
Net Proceeds From Issue Of Shares (Including Premium)	-	2,580.13	-
Minority Interest	0.42	-	-
Short term borrowings	584.91	(354.12)	18.53
Share issue Expenses	-	(288.60)	-
Long Term Borrowing	(0.16)	(30.75)	(31.42)
Interest Paid	(23.44)	(30.60)	(43.46)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	561.73	1,876.05	(56.35)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	(161.42)	172.91	(23.66)
Cash And Cash Equivalents At The Beginning Of The Period	179.36	6.45	30.11
Cash And Cash Equivalents At The Closing Of The Period	17.94	179.36	6.45

For and on behalf of the Board of Directors


AMAN PREET
 Managing Director

(Managing Director)

DIN: 00140021

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)

CIN: L29305DL2002PLC116354

Regd. office: Shop Kh No 424 Basement Ghitorni, Gadaipur, New Delhi, South West Delhi, DL- 110030

Corp. office: 12/3 Milestone Near Sarai Metro Station, Mathura Road, Faridabad, Haryana-121003

- i) The above consolidated unaudited financial results for the Half Year ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of Rockingdeals Circular Economy Limited ("the Company") in their meeting held on 14th November 2024.
- ii) The above consolidated unaudited Financial Results for the Half Year ended on 30th September 2024 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.
- iii) In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above consolidated results have been reviewed by the Statutory Auditors of the Company for the Half Year ended September 2024.
- iv) EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
- v) As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
- vi) Sustainquest Private Limited became effective subsidiary of the Company w.e.f. 06th September 2024, hence, the Company is responsible to prepare the consolidated financial results as on 30th September 2024 for the first time.
- vii) The Company is operating in a single segment. Hence, the above financial results are based on single segment only.
- viii) The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.
- ix) The figures of the previous period have been re-grouped or rearranged, whether considered necessary.