Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

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

Date: 07.09.2026

To,
The Manager- Listing Compliance,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai- 400051.

SYMBOL: ROCKINGDCE
ISIN: INE0PTR01012

Subject: Notice of the 24th Annual General Meeting and Integrated Annual Report for Financial Year 2025-26 pursuant to Regulations 30, 34 and 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

This is to inform that the **24th Annual General Meeting (AGM)** of Rockingdeals Circular Economy Limited will be held on **Tuesday, September 29, 2026 at 02:00 P.M. (IST) through Video Conferencing ("VC") /Other Audio-Visual Means ("OAVM") facility at the deemed venue at 12/3 Milestone, Near Sarai Metro Station, Mathura Road, Faridabad, Haryana – 121003,** approved through Meeting of Board held on September 07, 2026 commenced at 01:00 P.M. and concluded at 04:30 P.M.

In this regard, please find enclosed the following documents for your information and records:

1. **Notice of the 24th AGM of the Company**.
2. **Integrated Annual Report of the Company for the Financial Year 2025-26.**

The aforesaid documents have been dispatched electronically (through e-mail) to all the Members whose e-mail addresses are registered with the Company / Bigshare Services Pvt. Ltd (the Registrar & Share Transfer Agent) / the Depository Participant(s). Physical copies of the same will be provided to the Members on request.

Further, in compliance with Regulation 36(1)(b) of the Listing Regulations, a physical communication is being sent to Members whose e-mail ids are not registered with the Company/the Registrar & Share Transfer Agent/the Depository Participant(s) providing the web-link where the Annual Report for the Financial Year 2025-26 and the Notice of the 24th Annual General Meeting can be accessed on the Company's website.

The Notice of the 24th AGM and the Integrated Annual Report for the Financial Year 2025-26 are also available on the website of the Company at https://rdcel.com/investor-relations/

The aforesaid documents are also available on the website of **National Securities Depository Limited (NSDL)**, the e-voting agency, at www.evoting.nsdl.com

The said information will also be uploaded on the website of the Company at https://rdcel.com/

You are requested to take the above information on record.

Thanking you.
Yours faithfully,
For Rockingdeals Circular Economy Limited

Neha

Neha Mehta
Company Secretary and Compliance officer
ACS-59264

Place: Faridabad
Date: 07.09.2026

ROCKING DEALS CIRCULAR ECONOMY LIMITED

CIN: L29305HR2002PLC135331

REGISTERED OFFICE
12/3 Milestone, Near Sarai Metro Station,
Mathura Road, Faridabad,
Haryana – 121003

ANNUAL REPORT

2025-26

Building a Sustainable Future through Circular Solutions

INNOVATE for Growth

SUSTAIN for Future

EMPOWER Communities

Committed to advancing circular economy practices and creating long-term value for all our stakeholders.

This image for representational purpose only

BOARD OF THE COMPANY

EXECUTIVE DIRECTOR
Mr. Aman Preet
(Managing Director & CFO)

NON-EXECUTIVE NON-INDEPENDENT DIRECTOR
Mrs. Kulbir Chopra
Mrs. Avneet Chopra

NON-EXECUTIVE INDEPENDENT DIRECTOR
Mr. Ravtej Singh Teer , Mr. Prabhkamal Singh Sahni

AUDIT COMMITTEE
Mr. Ravtej Singh Teer – Chairman (Independent Director)
Mr. Prabhkamal Singh Sahni – Member (Independent Director)
Mr. Aman Preet – Member (Executive Director)

NOMINATION AND REMUNERATION COMMITTEE
Mr. Ravtej Singh Teer – Chairman (Independent Director)
Mr. Prabhkamal Singh Sahni – Member (Independent Director)
Mr. Aman Preet – Member (Executive Director)

STAKEHOLDER RELATIONSHIP COMMITTEE
Mr. Ravtej Singh Teer – Chairman (Independent Director)
Mr. Prabhkamal Singh Sahni – Member (Independent Director)
Mr. Aman Preet – Member (Executive Director)

CSR COMMITTEE
Mr. Ravtej Singh Teer – Chairman (Independent Director)
Mr. Prabhkamal Singh Sahni – Member (Independent Director)
Mr. Aman Preet – Member (Executive Director)

AUDITORS
- **Statutory Auditor** M/s A K A R & Associates Chartered Accountants
- **Internal Auditor** M/s Ankur V Goel & Associates Chartered Accountants
- **Secretarial Auditor** M/s Apoorv & Associates , Company Secretaries

BANKERS
- ICICI Bank
- Punjab National Bank

REGISTRAR AND SHARE TRANSFER AGENT
Big Share Services Pvt Ltd E2/3, Ansa Industrial Estate Sakivihar Road Sakinaka, Andheri(E) Mumbai - 400072 SEBI Registration No: INR00001385

REGISTERED OFFICE
12/3 Milestone Near Sarai Metro Station,
Mathura Road, Faridabad, Haryana-121003

CORPORATE OFFICE
12/3 Milestone Near Sarai Metro Station,
Mathura Road, Faridabad, Haryana-121003

Website: **www.rdcel.com** | Email ID: **compliance@rockingdeals.in** | Tele No.: **9212200000**

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ABOUT ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Rockingdeals Circular Economy Limited, established in 2002 and operational since 2005, is a B2B recommerce company specializing in the bulk trading of excess, open-box, and refurbished inventory. The company enables businesses to efficiently monetize surplus inventory while promoting sustainable and cost-effective procurement practices.

With an extensive distribution network spanning metropolitan areas, Tier I, II and III cities, as well as remote regions across India, Rockingdeals has developed a broad market reach and distribution capability.

The company offers a diversified product portfolio across categories such as small home appliances, electronics, apparel, and other consumer products. Serving retailers, distributors, and corporate customers, Rockingdeals focuses on providing quality products at competitive prices while supporting the principles of the circular economy through reuse, refurbishment, and responsible redistribution of inventory.

Company's Strategy

- **Purpose**: To be a leader in the Re-commerce Industry by providing enhanced services, relationship and profitability.

- **Vision**: To be a significant player in India in the Re-commerce Industry by being a brand of choice for all our customers and continuously enhancing employee satisfaction and stakeholder value.

- **Mission statement**: To build long term relationships with our customers and clients and provide exceptional customer services by pursuing business through innovation and advanced technology.

- **Core values**:
    - We believe in treating our customers with respect and faith.
    - We grow through creativity, invention and innovation.
    - We integrate honesty, integrity and business ethics into all aspects of our business functioning

- **Goals:**
    - Consistent emphasis on broadening and exclusive sourcing partnership with top-tier brands.
    - Incorporating e-waste operations to streamline and diversify sourcing practices.
    - A 360 Degree recommence player managing the complete lifecycle of electronic products — from e-waste sourcing and refurbishment to sales and distribution to the end customer.

MANAGING DIRECTOR'S MESSAGE

Dear Stakeholders,

It gives me great pleasure to place before you the Annual Report of **Rockingdeals Circular Economy Limited** for the financial year 2025–26.

The year gone by has been an important one for the Company. Like every growing business, we also faced our share of challenges during the year. Changes in market conditions, customer preferences, competition and supply-related factors required us to remain alert and flexible. However, the commitment of our team and the support of our business partners helped us move forward with confidence.

The re-commerce and circular economy business in India is gradually gaining wider acceptance. Customers are becoming more value-conscious and, at the same time, there is greater awareness about responsible consumption and reuse of products. This change is creating new opportunities for businesses like ours, which deal with excess inventory, open-box products, refurbished goods and other value-based products.

During the year, we continued to focus on strengthening our sourcing network, improving our distribution reach and building relationships with brands, suppliers, dealers and retailers. We have also worked towards improving our internal processes so that the Company is better prepared for future growth.

Being a listed company has also brought greater responsibility. We understand the trust placed in us by our shareholders and other stakeholders. We therefore continue to give importance to transparency, compliance, proper disclosures, data security and fair business practices. These are not only regulatory requirements for us, but are also important for building a dependable and long-term organisation.

The overall business environment remained dynamic during the year. Economic developments, changes in consumer demand and supply-chain conditions continued to influence the industry. Despite this, the Company was able to maintain its growth momentum and further strengthen its presence in the market.

We are pleased with the progress made during the year, but we also understand that there is still a long way to go. Our focus in the coming years will remain on expanding our business in a disciplined manner, strengthening partnerships with leading brands, improving operational efficiency and identifying new opportunities within the re-commerce and circular economy segment.

I would like to take this opportunity to sincerely thank our shareholders, customers, employees, management team, dealers, retailers, suppliers, bankers, business associates and all other stakeholders for their continued faith and support.

I would also like to appreciate the efforts of the entire Rockingdeals team. Their hard work, dedication and willingness to take responsibility have played an important role in the Company's progress during the year.

We look towards the future with confidence and optimism. Our journey is still at an early stage, and we believe that there are many opportunities ahead of us. With the continued support of all our stakeholders, we will keep working towards building a stronger Company and creating long-term value for everyone associated with Rockingdeals.

With this positive outlook, I am pleased to present the **Annual Report of Rockingdeals Circular Economy Limited for the financial year 2025–26** for your kind consideration.

Warm Regards,
Aman Preet
Managing Director
Rockingdeals Circular Economy Limited

NOTICE OF THE 24TH ANNUAL GENERAL MEETING

Notice is hereby given that the **24th (Twenty-Fourth) Annual General Meeting** of the Members of Rockingdeals Circular Economy Limited (the "**Company**") will be held on **Tuesday, September 29, 2026 at 02:00 P.M. IST** through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") facility at the deemed venue at 12/3 Milestone, Near Sarai Metro Station, Mathura Road, Faridabad, Haryana - 121003, to transact the following business:

ORDINARY BUSINESS:

1. Adoption of Audited Financial Statements:

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as **Ordinary Resolution**:

To receive, consider and adopt:

a) the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026 together with the Reports of the Board of Directors and Auditors thereon; and

b) the Audited Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026 together with the Report of Auditors thereon.

2. Re-appointment of Director retiring by rotation:

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as **Ordinary Resolution**:

To appoint a Director in place of **Mrs. Kulbir Chopra (DIN: 03193553)** who retires by rotation at this Annual General Meeting and, being eligible, seeks re-appointment.

"**RESOLVED THAT** pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and Rules made thereunder (including any statutory modification(s) and/or re-enactment(s) thereof, for the time being in force) read with the Articles of Association of the Company, Mrs. Kulbir Chopra (DIN: 03193553), who retires by rotation at this ensuing Annual General Meeting of the Company, and being eligible, seeks re-appointment, be and is hereby re-appointed as an Non-Executive Director of the Company, liable to retire by rotation, on such remuneration as may be recommended by the Board of Directors from time to time which shall be within the maximum limits as approved by the shareholders of the Company."

SPECIAL BUSINESS:

3. To approve the limits for borrowing powers of the company u/s 180(1)(c) of Companies Act, 2013:

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 180(1)(c) and rules made there under (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time, and the Articles of Association of the Company, the consent of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any committee thereof) for borrowing, from time to time, any sum or sums of monies which together with the monies already borrowed by the Company (apart from temporary loans obtained or to be obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid up capital of the Company, its free reserves and securities premium, provided that the total amount so borrowed by the Board shall not at any one time exceed **Rs. 100,00,00,000/- (Rupees Hundred Crore Only).**

"**RESOLVED FURTHER THAT** for the purpose of giving effect to this resolution, the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary, proper, or desirable and to settle any question, difficulty, doubt that may arise in respect of the borrowing(s) aforesaid and further to do all such acts, deeds and things and to execute all documents and writings as may be necessary, proper, desirable or expedient to give effect to this resolution."

4. To Approve to advance any loan/ give guarantee/ provide security under Section 185 of the Companies Act, 2013

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution**:

"**RESOLVED THAT** pursuant to Section 185 and all other applicable provisions of the Companies Act, 2013 read with Companies (Amendment) Act, 2017 and Rules made thereunder as amended from time to time, the consent of the Company be and is hereby accorded to authorize the Board of Directors of the Company (hereinafter referred to as the Board, which term shall be deemed to include, unless the context otherwise required, any committee of the Board or any director or officer(s) authorised by the Board to exercise the powers conferred on the Board subject to the approval of members of the company through this general meeting under this resolution) to advance any loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any entity which is a subsidiary or associate or joint venture of the Company, (in which any director is deemed to be interested) upto an aggregate sum **of Rs. 50,00,00,000/- (Rupees Fifty Crores Only)** in their absolute discretion deem beneficial and in the interest of the Company, provided that such loans are utilized by the borrowing company for its principal business activities."

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution the Board of Directors of the Company be and are hereby authorised to do all acts, deeds and things in their absolute discretion that may be considered necessary, proper and expedient or incidental for the purpose of giving effect to this resolution in the interest of the Company.

RESOLVED FURTHER THAT the Directors and Company Secretary of the Company be and are hereby authorised jointly and severally to sign any document or agreement appoint any professionals, advocate for above proposed transaction on behalf of the Company and take necessary steps and to do all acts, deeds and things as may be necessary and incidental to give effect to this resolution."

5. To approve the payment of remuneration to Non-Executive Directors in excess of the limits prescribed under the Companies Act, 2013

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule V thereto and the applicable rules made thereunder, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, consent of the Members be and is hereby accorded for payment of remuneration, whether by way of commission and/or otherwise, to the Non-Executive Directors of the Company, other than Independent Directors, collectively**, up to an amount not exceeding 5% (five per cent) of the net profits of the Company** calculated in accordance with Section 198 of the Act in any financial year, notwithstanding that such remuneration may exceed the limit of 1% (one per cent) of the net profits of the Company prescribed under Section 197(1)(ii) of the Act.

RESOLVED FURTHER THAT the any Directors of the Company or Company Secretary of the Company be and is hereby authorised to determine the manner and extent of distribution of such remuneration among the Non-Executive Directors and to do all such acts, deeds and things as may be necessary, proper or desirable and to finalise any documents and writings related thereto."

6. Increase in Managerial Remuneration of Mr. Aman Preet, Managing Director of the Company:

To consider and if thought fit, to pass with or without modification, the following Resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to Section 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, (the 'Act') read with Schedule V of the Companies Act, 2013 and the rules made thereunder, including any amendment(s), modification(s) or re-enactment(s) thereof for the time being in force; upon recommendation of the Nomination and Remuneration Committee and the Board of Directors, the consent of the members of the Company be and is hereby accorded for revision of managerial remuneration of Mr. Aman Preet (DIN 00140021), Managing Director of the Company upto **Rs 60,00,000/- per annum**., which may exceed the limits as specified under Section 197 and Schedule V of the Companies Act, 2013 and the Rules made thereunder.

RESOLVED FURTHER THAT to give effect to this resolution the Board of Directors be and is hereby authorised to settle any question, difficulty or doubt that may arise with regard to giving effect to the above Resolution and to do all such acts, deeds and things as may be necessary, proper or desirable and to finalise any documents and writings related thereto."

RESOLVED FURTHER THAT the extent and scope of salary and perquisites of the Directors of the Company be altered, enhanced, widened or varied by the Board of Directors in accordance with the provisions of Companies Act, 2013 and other applicable provisions.

RESOLVED FURTHER THAT the terms and remuneration as set out in the Explanatory Statement of this Resolution shall be deemed to form part hereof and in the event of inadequacy or absence of profits during this financial year, the remuneration comprising salary, perquisites and benefits approved by the Board of Directors be paid as minimum remuneration to the Managing Director.

RESOLVED FURTHER THAT any Director of the Company, be and is hereby authorized to sign and submit the necessary application and forms with appropriate authorities and to perform all such acts, deeds and things as they may in their absolute discretion deem necessary or desirable for and on behalf of the Company for the purpose of giving effect to aforesaid resolution."

7. Approval of entering into transactions with M/s Rockingdeals Private Limited

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"), Section 188 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 ("Act") read with the Rules made thereunder, other applicable laws / statutory provisions, if any (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force), the Company's policy on Related Party Transaction(s), and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter / continue to enter into Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise) with Rockingdeals Private Limited, a 'Related Party' as defined under Section 2(76) of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, **with effect from October 01, 2026 to September 30, 2027**, on such terms and conditions as may be considered appropriate by the Board of Directors of the Company, provided that the said contract(s) / arrangement(s) / transaction(s) so carried out shall be at arm's length basis and in the ordinary course of business of the Company; provided however that the aggregate amount / value of all such arrangements / transactions / contracts to be entered into by the Company with the said Related Party and remaining outstanding at any one point in time shall not exceed the limits mentioned below, during the October 01, 2026 to September 30, 2027.

RESOLVED FURTHER THAT to give effect to this resolution the Board of Directors be and is hereby authorised to settle any question, difficulty or doubt that may arise with regard to giving effect to the above Resolution and to do all such acts, deeds and things as may be necessary, proper or desirable and to finalise any documents and writings related thereto."

8. Approval of entering into transactions with M/s AAA Services

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("Listing Regulations"), Section 188 of the Companies Act, 2013 and the other applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws / statutory provisions, if any, (including any statutory modification(s) or amendment (s) or re-enactment(s) thereof, for the time being in force), the Company's policy on Related Party transaction(s), and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter/continue to enter into Related Party Transaction(s)/Contract(s)/ Arrangement(s)/ Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with transactions with AAA Services, , a 'Related Party' as defined under Section 2(76) of the Companies Act, 2013 and SEBI (LODR) Regulations 2015, **with effect from October 01, 2026 to September 30, 2027** on such terms and conditions as may be considered appropriate by the Board of Directors of the Company, provided however that the aggregate amount / value of all such arrangements / transactions / contracts to be entered into by the Company with the said Related Party and remaining outstanding at any one point in time shall not exceed the limits mentioned below, during the October 01, 2026 to September 30, 2027.

RESOLVED FURTHER THAT to give effect to this resolution the Board of Directors be and is hereby authorised to settle any question, difficulty or doubt that may arise with regard to giving effect to the above Resolution and to do all such acts, deeds and things as may be necessary, proper or desirable and to finalise any documents and writings related thereto."

9. Approval of entering into transactions with M/s Harkrishanji Products Private Limited

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"), Section 188 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 ("Act") read with the Rules made thereunder, other applicable laws / statutory provisions, if any (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force), the Company's policy on Related Party Transaction(s), and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter / continue to enter into Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise) with Harkrishanji Products Private Limited, a 'Related Party' as defined under Section 2(76) of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, **with effect from October 01, 2026 to September 30, 2027**, on such terms and conditions as may be considered appropriate by the Board of Directors of the Company, provided that the said contract(s) / arrangement(s) / transaction(s) so carried out shall be at arm's length basis and in the ordinary course of business of the Company; provided however that the aggregate amount / value of all such arrangements / transactions / contracts to be entered into by the Company with the said Related Party and remaining outstanding at any one point in time shall not exceed the limits mentioned below, during the October 01, 2026 to September 30, 2027.

RESOLVED FURTHER THAT to give effect to this resolution the Board of Directors be and is hereby authorised to settle any question, difficulty or doubt that may arise with regard to giving effect to the above Resolution and to do all such acts, deeds and things as may be necessary, proper or desirable and to finalise any documents and writings related thereto."

By Order of the Board
For Rockingdeals Circular Economy Limited
Sd/-
(Neha Mehta)
Company Secretary & Compliance Officer
Place: Faridabad
Date: 07.09.2026

NOTES

FOR MEMBERS' ATTENTION

1. The Ministry of Corporate Affairs ("MCA"), vide its General Circulars issued from time to time (the "MCA Circulars"), and the Securities and Exchange Board of India ("SEBI"), vide its circulars issued from time to time (the "SEBI Circulars"), have permitted companies to hold their Annual General Meeting through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") facility without the physical presence of the Members at a common venue. In compliance with the provisions of the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and the MCA Circulars, the Company will be conducting this Annual General Meeting ("AGM" or "Meeting") through VC / OAVM. National Securities Depository Limited ("NSDL") shall be providing the facility for voting through remote e-voting, for participation in the AGM through VC / OAVM and for e-voting during the AGM. The procedure for participating in the Meeting through VC / OAVM is explained at Note No. 20 below.
2. Pursuant to the above-mentioned MCA Circulars, physical attendance of the Members is not required at the AGM, and attendance of the Members through VC / OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013 ("the Act").
3. A Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his / her behalf and the proxy need not be a Member of the Company. Since the AGM is being held in accordance with the MCA and SEBI Circulars through VC, the facility for the appointment of proxies by the Members will not be available.
4. A Corporate Member intending to send its authorised representatives to attend the Meeting in terms of Section 113 of the Companies Act, 2013 is requested to send an email to the Scrutinizer of the Company at vivekrawal89@gmail.com with a copy marked to evoting@nsdl.co in enclosing a certified copy of the Board Resolution authorising such representative to attend and vote on its behalf at the Meeting.
5. The Explanatory Statement as required under Section 102 of the Act is annexed hereto. The Board of Directors has considered and decided to include Item Nos. 3 to 9 given above as Special Business in the AGM in view of the business requirements and as such unavoidable in nature.
6. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice, will be available electronically for inspection by the Members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the Members from the date of circulation of this Notice up to the date of the AGM. Members seeking to inspect such documents can send an email to compliance@rockingdeals.in .
7. The relevant details as required under Regulation 36(3) of the SEBI Listing Regulations and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI), in respect of the person seeking re-appointment as a Director under Item No. 2, is mentioned under Note No. 25 below.
8. The Board of Directors has not recommended any final dividend for the Financial Year ended March 31, 2026.

9. The Register of Members and Share Transfer books of the Company shall remain closed from September 22, 2026 to September 29, 2026 (both days inclusive).

10. SEBI and the Ministry of Corporate Affairs are promoting electronic communication as a contribution to a greener environment. Accordingly, in compliance with the applicable MCA Circulars and SEBI Circulars, the Annual Report for the Financial Year 2025-26, which inter alia comprises the Audited Financial Statements along with the Reports of the Board of Directors and Auditors thereon for the Financial Year ended 31st March, 2026, pursuant to Section 136 of the Act, and the Notice calling the AGM pursuant to Section 101 of the Act read with the Rules framed thereunder, are being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company / Bigshare Services Pvt. Ltd. or the Depository Participant(s). Physical copies of such statements and the Notice of AGM will be dispatched only to those Shareholders who request for the same. Members may note that this Notice and the Annual Report 2025-26 will also be available on the Company's website www.rdcel.com and on the website of the Stock Exchange, i.e. NSE Limited at www.nseindia.com .

11. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company or the RTA of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statements of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time. Members are requested to make all correspondence in connection with shares held by them by addressing letters directly to the Company or its RTA, quoting their Folio number or their Client ID number with DP ID number, as the case may be.

12. Members holding shares in dematerialised form are requested to intimate all changes pertaining to their bank details such as bank account number, name of the bank and branch details, MICR code and IFSC code, mandates, nominations, power of attorney, change of address, change of name, e-mail address, contact numbers, etc., to their Depository Participant ("DP"). Changes intimated to the DP will then be automatically reflected in the Company's records, which will help the Company and the RTA, Bigshare Services Pvt. Ltd., to provide efficient and better services. Members holding shares in physical form are requested to intimate such changes to Bigshare Services Pvt. Ltd.

13. Non-resident Indian Members are requested to inform the Registrar and Share Transfer Agent immediately of: **(i)** the change in the residential status on return to India for permanent settlement; and **(ii)** the particulars of their Bank Account maintained in India, with complete name, branch, account type, account number and address of the Bank with PIN code number, if not furnished earlier.

14. SEBI has mandated the submission of Permanent Account Number ("PAN") by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form shall submit their PAN details to the Company at its Registered Office or to the Registrar and Share Transfer Agent Bigshare Services Pvt. Ltd.

15. SEBI has mandated that transfer of securities be carried out only in dematerialised form. In view of this, Members holding shares in physical form are requested to consider converting their holdings to dematerialised form to eliminate the risks associated with physical shares and for ease of portfolio management.

16. Members desiring any information relating to the Financial Statements or any matter to be placed at the AGM are requested to write to the Company at least seven (7) days before the date of the Meeting, so that the information required may be made available at the Meeting.
17. In compliance with the Circulars, the Integrated Annual Report for 2025-26, the Notice of the 24th AGM, and instructions for e-voting are being sent through electronic mode to those members whose email addresses are registered with the Company / depository participant(s) (DP). A letter providing the web-link for accessing the Integrated Annual report, including the exact path, will be sent to those members who have not registered their email address with the Company.
18. Members joining the Meeting through VC who have not already cast their vote by means of remote e-voting shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.
19. Members who have not registered their e-mail addresses so far are requested to register their e-mail addresses for receiving all communication including Annual Report, Notices, Circulars, etc., from the Company electronically. The manner of registering / updating email addresses is as under:
    - Members holding shares in physical mode, who have not registered / updated their email addresses with the Company, are requested to inform the Company with details of folio number and attaching a self-attested copy of PAN card at compliance@rockingdeals.in or to the RTA, Bigshare Services Pvt. Ltd., at prasadm@bigshareonline.com .
    - Members holding shares in dematerialised mode, who have not registered / updated their email addresses with their Depository Participants, are requested to register their email addresses with the Depository Participants with whom they maintain their demat accounts.
20. Since the AGM will be held through VC in accordance with the Circulars, the route map, proxy form and attendance slip are not attached to this Notice.
21. **INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND FOR ATTENDING THE AGM THROUGH VC / OAVM ARE AS UNDER**:
    - Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs (General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to “Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013”, General Circular Nos. 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22,2025, collectively referred to as “MCA Circulars) the Company is providing facility for voting by electronic means for all its Members to enable them to cast their vote electronically and the business may be transacted through such e-Voting.
    - A member may exercise his/ her vote at the General Meeting by electronic means and the Company may pass any resolution by electronic voting system in accordance with the provisions of the aforesaid Rule.
    - For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency.
    - The facility of casting votes by a member using remote e-Voting system as well as e-Voting on the day of the AGM will be provided by NSDL. The Members attending the AGM who have not

already cast their vote by remote e-Voting shall be able to exercise their right at the meeting. The Members who have cast their vote by remote e-Voting prior to the Meeting may also attend the AGM but shall not be entitled to cast their vote again.

- Members may contact Mrs. Neha Mehta, Company Secretary, for any grievances connected with electronic means at Complaince@rockingdeals.com, Tel. #78385 26754.
- The remote e-Voting period commences on 26th September, 2026, Saturday (9:00 am) and ends on 28th September 2026, Monday (5:00 pm).
- Members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. September 22, 2026, Tuesday may opt for remote e-Voting and cast their vote electronically.
- A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on cut-off date only shall be entitled to avail the facility of remote e-Voting or e-Voting at the Meeting.
- Any person, who acquires shares of the Company and becomes member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. September 22, 2026 may obtain the login ID and password by sending an email to evoting@nsdl.com or Compliance@rockingdeals.com by mentioning their Folio No./ DP ID and Client ID No. However, if you are already registered with NSDL for e-Voting then you can use your existing user ID and password for casting your vote. If you forget your password, you can reset your password by using "Forget User Details/Password" option available on www.evoting.nsdl.com
- Once the vote on a Resolution is cast by the Member, the Member shall not be allowed to change it subsequently or cast the vote again.
- Member may participate in the AGM even after exercising his right to vote through remote e-Voting but shall not be allowed to vote again.
- At the end of remote e-Voting period, the facility shall forthwith be blocked.
- The Board vide its Resolution passed on September 07, 2026, has appointed M/s Rawal & Co., Practicing Company Secretaries (Membership No. ACS 43231, CP No. 22687), as Scrutinizer for conducting the e-Voting process in accordance with the law and in a fair and transparent manner.
- The Scrutinizer shall immediately after the conclusion of voting at the AGM, unblock the votes cast through remote e-Voting and e-Voting on the date of the AGM, in the presence of at least two witnesses not in the employment of the Company and make, not later than 2 working days of the conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, forthwith to the Chairman of the Company or any person authorized by him in writing and the Results shall be declared by the Chairman or any person authorized by him thereafter.
- The Results declared along with the Scrutinizer's Report shall be placed on the website of the Company https://rdcel.com/ and on the website of NSDL immediately after the declaration of Result by the Chairman or any person authorized by him in writing. The results shall also be forwarded to the stock exchanges where the shares of the Company are listed.
- SEBI vide its Circulars issued during 2023, established a common Online Dispute Resolution Portal ('ODR Portal') for resolution of disputes arising in the Indian Securities Market. The regulatory norms regarding the same were consolidated vide SEBI Master Circular dated 11th August, 2023. Pursuant to the same, investors shall first take up a grievance with the Company directly, escalate the same through the SCORES Portal and if still not satisfied with the outcome after exhausting all available options, investors can initiate dispute resolution through the ODR Portal at https://smartodr.in/login. Link to the ODR Portal is also available on the homepage of Company's website at

22. <u>The Instructions of Shareholders For E-Voting and Joining Virtual Meetings are as under:</u>

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL/NSDL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on **Saturday, September 26, 2026 9:00 A.M** and ends on **Monday, September 28, 2026, and 05:00 P.M**. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date (record date) of September 22, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1. The shareholders should log on to the e-voting website www.evotingindia.com.
2. Click on "Shareholders" module.
3. Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
   If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
1. If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

2. After entering these details appropriately, click on "SUBMIT" tab.
3. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein

they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

4. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
5. Click on the EVSN for the relevant < **Rockingdeals Circular Economy Limited**> on which you choose to vote.
6. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
7. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
8. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
9. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
10. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
11. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
12. There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
13. **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evoting.nsdl.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to www.evoting.nsdl.com
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; vivekrawal89@gmail.com and compliance@rockingdeals.in (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

23. Instructions for Shareholders attending The AGM/EGM Through VC/OAVM & E-Voting during Meeting are As under:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Members holding shares as on the **cut-off date i.e. September 22, 2026** and who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending an email to the company at compliance@rockingdeals.in . The Speaker Registration will be open from 9:00 a.m. (IST) on Friday, September 24 , 2026 at 09:00 A.M. (IST) and closes on Sunday, September 28, 2026 at 01:00 P.M. (IST).
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting. The Company reserves the right to restrict the number of questions and speakers, depending upon availability of time as appropriate for smooth conduct of the AGM.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

24. Process for those shareholders whose Email/Mobile no. are not Registered with the Company/Depositories.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to prasadm@bigshareonline.com or compliance@rockingdeals.in .
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. **For Individual Demat shareholders –** Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

D. Contact for grievances

For grievances relating to	Contact details
Remote e-voting and e-voting at the AGM	NSDL: Ms. Pallavi Mhatre, Senior Manager, NSDL Trade World, "A" Wing, 4th Floor, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai – 400 013 Email: evoting@nsdl.co.in | Toll-free: 1800-1020-990 / 1800-224-430
Any other queries	Company: Mrs. Neha Mehta, Company Secretary & Compliance Officer Email: compliance@rockingdeals.in | Tel.: 7838526754

E. Instructions for Members attending the AGM through VC / OAVM

a) Members will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM link" placed under "Join General meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

b) Members are encouraged to join the Meeting through Laptops for a better experience.

c) Further, Members will be required to allow Camera and use Internet with good speed to avoid any disturbance during the Meeting.

d) Please note that participants connecting from mobile devices or tablets, or through a Laptop connecting via mobile hotspot, may experience audio / video loss due to fluctuations in their respective network. It is therefore recommended to use a stable Wi-Fi or LAN connection to mitigate any such glitches.

e) Shareholders who would like to express their views or have questions may send their questions in advance mentioning their name, demat account number / folio number, email ID and mobile number at compliance@rockingdeals.in. The same will be replied to by the Company suitably.

f) Members who would like to express their views / ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered email address mentioning their name, DP ID and Client ID / folio number, PAN and mobile number at compliance@rockingdeals.in between [September 24,2026, 09:00 A.M. and September 28, 01:00 P.M.**]**. Only those Members who have pre-registered themselves as a speaker will be allowed to express their views / ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

g) Shareholders/Members, who need assistance before or during the AGM, can contact NSDL official Ms.Sarita Mote on Toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request at evoting@nsdl.co.in.

25. Details of the Director seeking re-appointment at this AGM (pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard on General Meetings (SS-2) issued by ICSI):

Name of Director	Mrs. Kulbir Chopra (DIN: 03193553)
Designation	Promoter and Non-Executive Non-Independent Director
DIN	(DIN: 03193553)
Date of Appointment	04/02/2014
Date of Re-appointment	NA
Date of Birth (Age)	13/01/1953
Qualification, Functional Expertise and Experience	Kulbir is an accomplished and results-driven Operation Head with extensive experience in managing operations. She possesses exceptional skills in team management, process improvement, and strategic planning, which have enabled her to consistently deliver outstanding results for our company
Expertise in specific functional area	Kulbir is a highly respected leader who is known for her ability to build and motivate high-performing teams. She provides clear guidance and mentorship to her team members, empowering them to achieve their full potential and excel in their roles.
Qualifications	High School
Terms and Conditions of appointment	NA
Remuneration last drawn	10,50,000 Per Annum
Number of meetings of the Board attended during the financial year 2025-26	12
Directorship held in other Companies	5
Committee position held in other Companies	NIL
Relationship with other Directors	Mrs. Kulbir Chopra is mother of Mr. Aman Preet (Managing Director) and Mother-in-law of Mrs. Avneet Chopra(Non Executive Director)
No. of equity shares held in the Company	15,66,520

By and on the behalf of
For Rockingdeals Circular Economy Limited
Sd/-

(Neha Mehta)
Company Secretary & Compliance Officer
Place: Faridabad
Date: 07.09.2026

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND REGULATION 36 OF THE SEBI LISTING REGULATIONS

ITEM NOS. 3

Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Director of a Company cannot borrow moneys in excess of the amount of the paid-up capital of the company and its free reserves without the approval of the Shareholders by way of Special Resolution.

The increasing business operations and growth plans being undertaken and also for various miscellaneous capital expenditure schemes, the Company would require further borrowings which may exceed the limits prescribed under section 180 of the Companies Act, 2013. Hence it is proposed to increase the said limit, which shall not exceed 100 Crores at any time. It is necessary for the shareholders of the Company to grant their consent at their meeting by passing respective resolutions under Section 180 Companies Act, 2013, authorising the Board of Directors of the Company to borrow monies in excess of the paid-up capital, free reserves and security premium of the Company.

The said borrowings from bank(s), consortium of banks, financial institutions and other lenders shall be secured by creation of charge, mortgage or otherwise on immovable and movable properties of the Company relating to its one or more undertakings(s). The Board of Directors of the company recommend for your consent under section 180 of the Companies Act, 2013 the resolution for charge/mortgage/pledge/hypothecation etc. of the company's assets to secure the borrowings made or to be made by the company from time to time.

The Board recommend the proposed resolutions placed at Item No. 03 of the accompanying Notice as **Special resolution** for approval of members.

ITEM NO. 4

The Company is expected to render support for the business requirements of other companies in the group, from time to time. However, owing to certain restrictive provisions contained in the Section 185 of the Companies Act, 2013, the Company would be unable to extend financial assistance by way of loan, guarantee or security to other entities in the group or any other companies/Body Corporates.

In the light of provisions of Section 185 of Companies Act, 2013, the Company with the approval of members by way of special resolution, would be in a position to provide financial assistance by way of loan to other entities in the group or give guarantee or provide security in respect of loans taken by such entities, for their principal business activities.

The members may note that board of directors would carefully evaluate proposals and provide such loan, guarantee or security proposals through deployment of funds out of internal resources / accruals and / or any other appropriate sources, from time to time, only for principal business activities of the entities in the Company or any group up to an aggregate sum of **Rs. 50,00,00,000/-**(Rupees Fifty Crores Only).

Hence, in order to enable the company to advance loan to Subsidiaries/ Joint Ventures /associates/ other Companies/ Firms in which Directors are interested directly or indirectly under section 185 of the Companies Act, 2013 requires approval of members by a Special Resolution. The Board of Directors recommends the resolution as set out at Item No. 4 for approval of the members as **Special resolution**.

ITEM NO. 5

The Non-Executive Directors (other than Independent Directors) of the Company contribute significantly towards the growth and governance of the Company by providing strategic guidance, oversight, and valuable inputs based on their rich experience. The remuneration payable to Non-Executive Directors is governed by the provisions of Section 197 of the Companies Act, 2013.

In terms of Section 197(1)(ii) of the Act, if a company has a managing director or whole-time director or manager, the remuneration payable to Non-Executive Directors (excluding Independent Directors) shall not exceed 1% of the net profits of the company unless approved by the shareholders by way of a special resolution.

Considering the time, effort, and expertise required from Non-Executive Directors in discharging their responsibilities and the growing scale and complexity of the Company's operations, the Board of Directors, on the recommendation of the Nomination and Remuneration Committee, has proposed to enhance the overall limit of remuneration payable to the Non-Executive Directors beyond 1% of the net profits, subject to the overall limits prescribed under the Act.

The proposed resolution seeks approval of the shareholders for payment of remuneration exceeding the aforesaid limit of 1% subject to the provisions of Schedule V of the Act, with the approvals of members of the Company in general meeting by way of Special Resolution.

None of the Directors, Key Managerial Personnel, or their relatives, except the Non-Executive Directors to whom the resolution relates, are in any way concerned or interested, financially or otherwise, in the resolution.

The Board recommends the resolution for approval of the members as a Special Resolution

ITEM NO. 6

Upon recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company in their meeting held on 07th September 2026, approved the revision of remuneration payable to Mr. Aman Preet, Managing Director of the Company effective from 01st October 2026. Further, the members are requested to authorise the Board to alter and vary the terms and conditions including remuneration and incremental thereof, from time to time for Mr. Aman Preet, as mentioned below.

Terms and Conditions of Remuneration:

Remuneration of Rs 60,00,000/- per annum will be paid subject to such approvals as may be required, subject to deduction at source of all applicable taxes in accordance with the laws for the time being in force.

The Board of Directors in their meeting held on September 07, 2026 proposed to increase remuneration payable to Mr. Aman Preet, subject to approval of members of the Company. In accordance with the applicable provisions of the Companies Act, 2013, approval of members is being sought, by way of special resolution, for payment of remuneration to Mr. Aman Preet, Managing Director.

Accordingly, the Board recommends the resolution set forth in Item No. 6 relating to increase in the managerial remuneration payable to Mr. Aman Preet, Managing Director, by way of Special Resolution.

Except Mr. Aman Preet, no other director(s) and Key Managerial Personnel(s) or their relatives, is in any way, concerned or interested, financially or otherwise, in this resolution.

ITEM NO. 7, 8 and 9

Pursuant to Regulation 23 of the SEBI Listing Regulations, the threshold limit for determination of material related-party transactions is the lower of ₹ transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds Rupees fifty crore or ten per cent. of the annual consolidated turnover of the listed entity, and such material related-party transactions exceeding the said limits would require prior approval of Members by means of an Ordinary Resolution.

Section 188 of the Companies Act, 2013 read with Rules 15 and 16 of the Companies (Meetings of Board and its Powers) Rules, 2014 prescribes certain procedures for approval of related-party transactions. The proviso to Section 188 states that nothing in Section 188(1) will apply to any transaction entered into by the Company in its ordinary course of business and at arm's length basis.

All the proposed transactions put up for approval are in the ordinary course of business and at arm's length. Pursuant to SEBI (LODR) Regulations, 2015, the following contracts / arrangements / transactions require the approval of the unrelated shareholders of the Company by an ordinary resolution.

Information required to be disclosed in the Explanatory Statement pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 (as amended), is as follows:

S. No.	**Particulars of the information**	**Rockingdeals Private Limited**	**AAA Services**	**Harkrishanji Products Private Limited**
PART A: Minimum information of the proposed RPT				
A(1) Basic details of the related party				
1	Name of the related party	Rockingdeals Private Limited (RDPL)	AAA Services	Harkrishanji Products Private Limited
2	Country of incorporation	India	India	India
3	Nature of business	Trading in all types of household goods as consumer durables, groceries and other products	Trading in all types of household goods as footwear and Electrical appliances.	Trading and distribution of various goods and merchandise on wholesale and retail basis, including import, export, marketing, storage, transportation and promotion.
A(2) Relationship and ownership of the related party				
1	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party –	A Private Company in which our Directors are also director	Sole Proprietorship Firm in which Mrs. Avneet Chopra is a proprietor	A Private Company in which our Directors are also director

	including nature of its concern (financial or otherwise) and the following:			
2	Shareholding of the listed entity, whether direct or indirect, in the related party.	Nil	Nil	Nil
3	Where the related party is a partnership firm, a sole proprietorship concern, or a body corporate without share capital, then capital contribution, if any, made by the listed entity	No	No	No
4	Shareholding of the related party, whether direct or indirect, in the listed entity1	Nil	Nil	Nil
5	Value as % of annual consolidated turnover of the listed entity for the preceding financial year (FY 2025-26)	0%	0%	0%
A(3) Details of previous transactions with the related part				
1	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Reimbursement of expenses Rs 18.99 Lakhs	Purchases Rs 83.02 Lakhs	Purchases Rs 57.43 Lakhs Sale Rs 8.70 lakh Reimbursements Rs 0.01 Lakhs
2	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Purchases Rs 160.50 Lakhs Reimbursements Rs 14.03 Lakhs	Purchases Rs 1.92 Lakhs	Nil
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year	Nil	Nil	Nil
A(4) Amount of the proposed transactions (All types of transactions taken together)				
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders	Rs 10 Crore	Rs 5 Crore	Rs 5 Crore

2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	No	No	No
3	Value of the proposed transactions as a percentage of the listed entity annual consolidated turnover for the immediately preceding financial year.	8.34% Turnover being 119.84 Crore	4.17% Turnover being 119.84 Crore	4.17% Turnover being 119.84 Crore
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	NA	NA	NA
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA	NA	NA
6	Financial performance of the related party for the immediately preceding financial year 2025-26.	Not Available	Not Available	Not Available
A(5) Basis details of proposed transactions				
1	Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/ services, giving loan, borrowing etc.)	Sale of goods/services, purchase of goods/services	Sale of goods/services, purchase of goods/services	Sale of goods/services, purchase of goods/services
2	Details of the proposed transaction	Sale/ Purchase of Company's products to/ from RDPL Pricing will be done as per the business standards of the Company.	Sale/ Purchase of Company's products to/ from AAA Services Pricing will be done as per the business standards of the Company.	Sale/ Purchase of Company's products to/ from Harkishan Ji Products Pvt Ltd Pricing will be done as per the business

				standards of the Company
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 year w.e.f -01st October 2026 to 30th September, 2027.	1 year w.e.f -01st October 2026 to 30th September, 2027	1 year w.e.f -01st October 2026 to 30th September, 2027
4	Whether omnibus approval is being sought?	Yes	Yes	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	Maximum upto Rs. 10 Crores exclusive of applicable taxes.	Maximum upto Rs. 5 Crores exclusive of applicable taxes	Maximum upto Rs. 5 Crores exclusive of applicable taxes
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	RDPL is running retail stores. And there is non competitive and non-conflict agreement between RDPL and RDCEL RDPL does most of its sourcing from RDCEL. The Sale/purchase is done in ordinary course of business and at arm's length pricing. The transactions help the Companies to meet their customer demands and generation of revenue and business for both the Companies.	Both AAA Services and RDCEL are specializes in dealing with excess inventory across multiple brands in the B2B market. and assist businesses in liquidating their surplus stock, providing an efficient and effective solution for managing excess inventory. The Sale/purchase is done in ordinary course of business and at arm's length pricing. The transactions help the Companies to meet their customer demands and generation of revenue and business for both the Companies.	Both Harkishan ji products Pvt Ltd and RDCEL are specializes in dealing with excess inventory across multiple brands in the B2B market. and assist businesses in liquidating their surplus stock, providing an efficient and effective solution for managing excess inventory. The Sale/purchase is done in ordinary course of business and at arm's length pricing. The transactions help the Companies to meet their customer demands and generation of revenue and

				business for both the Companies.
7	a)Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a) Name of the director / KMP b)Shareholding of the director / KMP, whether direct or indirect, in the related party	Aman Preet Kulbir Chopra Avneet Chopra Aman Preet-90.09% Kulbir Chopra -8.91%	Avneet Chopra Avneet Chopra - 100%	Aman Preet Kulbir Chopra Aman Preet- 66.67% Kulbir Chopra - 33.33%
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Nil	Nil	Nil
9	Other information relevant for decision making.	NA	NA	NA
Part B: Additional Information				
B (1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances				
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	On the basis of non competitive and non-conflict agreement between RDPL and RDCEL.	On the basis of non-competitive and non-conflict agreement between AAA Services and RDCEL.	On the basis of non-competitive and non-conflict agreement between Harkishan ji Products and RDCEL.
2	Basis of determination of price	On an arm's length basis, considering prevailing market prices.	On an arm's length basis, considering prevailing market prices.	On an arm's length basis, considering prevailing market prices.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related	NA	NA	NA

	party in relation to the transaction, specifinancial year the following: a. Amount of Trade advance b. Tenure c. Whether same is self -liquidating?			
B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary				
1	Source of funds in connection with the proposed transaction.	NA	NA	NA
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specifinancial year the following: a) Nature of indebtedness b) Total cost of borrowing c) Tenure d) Other details	NA	NA	NA
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers / other lenders.	NA	NA	NA
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party	NA	NA	NA
5	Maturity / due date	NA	NA	NA
6	Repayment schedule & terms	NA	NA	NA
7	Whether secured or unsecured?	NA	NA	NA
8	If secured, the nature of security & security coverage ratio	NA	NA	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	NA	NA	NA
B(3) Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary				

1	Source of funds in connection with the proposed transaction.	NA	NA	NA
2	Where any financial indebtedness is incurred to make investment, specifinancial year the following: a) Nature of indebtedness b) Total cost of borrowing c) Tenure d) Other details	NA	NA	NA
3	Purpose for which funds shall be utilized by the investee company	NA	NA	NA
4	Material terms of the proposed transaction	NA	NA	NA
B(4) Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary				
1	Rationale for giving guarantee, surety, indemnity or comfort letter	NA	NA	NA
2	Whether it will create a legally binding obligation on listed entity?	NA	NA	NA
3	Material covenants of the proposed transaction including (i) commission, if any to be received by the listed entity or its subsidiary; (ii) (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	NA	NA	NA
4	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity, or comfort letter has been provided by the	NA	NA	NA

	listed entity or its subsidiary. Additionally, any provisions required to be made in he books of account of the listed entity or any of its subsidiary shall also be specified			
B(5) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary				
1	Material covenants of the proposed transaction	NA	NA	NA
2	Interest rate (in terms of numerical value or base rate and applicable spread)	NA	NA	NA
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	NA	NA	NA
4	Maturity / due date	NA	NA	NA
5	Repayment schedule & terms	NA	NA	NA
6	Whether secured or unsecured?	NA	NA	NA
7	If secured, the nature of security & security coverage ratio	NA	NA	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	NA	NA	NA
B(6) Disclosure only in case of transactions relating to transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate				
1.	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	NA	NA	NA
2.	Basis of determination of price.	NA	NA	NA
3.	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	NA	NA	NA
4.	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to	NA	NA	NA

	be provided) during the last three financial years			
5.	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking. a. Expected impact on turnover b. Expected impact on net worth Expected impact on net profits	NA	NA	NA
B(7) Disclosure only in case of transactions relating to payment of royalty				
1.	Purpose for which royalty is proposed to be paid to the related party in the current financial year. Note: For companies with a composite license agreement that includes a bundle of intellectual property rights (IPRs) such as brands, patents, technology and know-how, state the key components of such agreements and the reasons royalty attributable to those key components could not be furnished separately. a. For use of brand name / trademark b. For transfer of technology know-how c. For professional fee, corporate management fee or any other fee Any other use (specify)	NA	NA	NA
2.	a) The listed entity may confirm whether the parent company charges royalty at a uniform rate from all group companies in other jurisdiction. (b) If No, furnish information below. If royalty is paid to the parent company, disclose royalty received by the parent company from group entities in other jurisdiction:	NA	NA	NA

	• Minimum rate of royalty charged along with corresponding absolute amount • Maximum rate of royalty charged along with corresponding absolute amount Note: The disclosure shall be made on a gross basis (Cost to the Company), including taxes paid on behalf of the recipient of royalty.			
	Sunset Clause for Royalty payment, if any.	NA	NA	NA
Part C				
1	Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary	NA	NA	NA
2	Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary	NA	NA	NA
3	Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary	NA	NA	NA
4	Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary	NA	NA	NA
5	Sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate	NA	NA	NA
6	Transactions relating to payment of royalty.	NA	NA	NA

The Board recommends the Ordinary Resolutions set out at Item Nos. 7,8 and 9 for approval of the Members. Except Mr. Aman Preet, Mrs. Kulbir Chopra and Mrs. Avneet Chopra, who are interested in the respective related party transactions as disclosed above, namely, Mr. Aman Preet, Mrs. Kulbir Chopra and Mrs. Avneet Chopra in respect of the Rockingdeals Private Limited , Mrs. Avneet Chopra in respect of the M/s AAA Services , and Mr. Aman Preet and Mrs. Kulbir Chopra in respect of the Harkishanji Product Private Limited, and their respective relatives, none of the other Directors, Key Managerial Personnel or their relatives is, in any way, concerned or interested, financially or otherwise, in the said Resolutions.

By Order of the Boards
For Rockingdeals Circular Economy Limited

Sd/-

(Neha Mehta)

Company Secretary & Compliance Officer

Place: Faridabad

Date: 07.09.2026

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2025-26

To,
The Members of
ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Your Directors are pleased to present the 24th Annual Report on the business and operations of Rockingdeals Circular Economy Limited (the "Company") along with the Audited Financial Statements for the Financial Year ended March 31, 2026.

1. FINANCIAL SUMMARY

The Company's financial performance for the year ended 31st March 2026 is summarized as below:

(₹ in Lakhs)

Particulars	FY 2025-26 Standalone	FY 2025-26 Consolidated	FY 2024-25 Standalone	FY 2024-25 Consolidated
Revenue from operations	10,074.27	11,983.64	5,543.51	5,543.51
Other Income (net)	41.09	40.58	10.63	10.85
Total Income	10,115.36	AO	5,554.15	5,554.36
Less: Operating & Administrative expenses	8,888.74	10,354.65	4,493.02	4,503.62
Profit Before Depreciation, Interest & Tax	1,226.62	1,669.57	1,061.13	1,050.74
Less: Depreciation and amortization expense	293.83	293.83	254.62	254.62
Less: Finance cost	83.58	107.31	54.28	54.28
Profit before exceptional item and tax	849.21	1,268.43	752.23	741.85
Exceptional item	-	-	-	-
Profit before tax (PBT)	849.21	1,268.43	752.23	741.85
Current Tax	271.18	277.45	234.04	234.04
Deferred Tax	(22.36)	(22.36)	(25.96)	(25.96)
Profit after tax for the year (PAT)	600.39	1013.09	544.15	533.77

2. STATE OF COMPANY AFFAIRS

The Company's Revenue from Operations on a Standalone basis for FY 2025-26 was ₹ 10,074.27 Lakhs as against ₹ 5,543.51 Lakhs in the previous year. The Profit before Depreciation, Interest and Tax is ₹ 1,226.62 Lakhs as compared to ₹ 1,061.13 Lakhs in the previous year. The Net Profit for the year stood at ₹ 600.39 Lakhs as compared to ₹ 544.15 Lakhs for the previous year. The Earning per Share for the year is ₹ 9.81 as against ₹ 9.62 in the previous year.

The Company's Revenue from Operations on a Consolidated basis for FY 2025-26 was ₹ 11,983.64 Lakhs as against ₹ 5,543.51 Lakhs in the previous year. The Profit before Depreciation, Interest and Tax is ₹ 1669.57 Lakhs as compared to ₹ 1,050.74 Lakhs in the previous year. The Net Profit for the year stood at ₹ 1,013.09 Lakhs as compared to ₹ 533.77 Lakhs for the previous year. The Earning per Share for the year is ₹ 16.56 as against ₹ 9.43 in the previous year.

3. DIVIDEND

Keeping in view future growth opportunities, your Directors consider it prudent to plough back the profits and confirm that have not recommended any dividend for the financial year 2025-26.

4. RESERVES

The Company has not transferred any amount to its reserves, the details in respect of which can be verified from the audited financial statements forming part of this report.

5. SHARE CAPITAL

A. Authorized Capital

As on 31st March 2026, the authorized share capital of the Company is ₹ 10,00,00,000 (Rupees Ten Crores) divided into 1,00,00,000 Equity Shares of ₹ 10/- each.

B. Issued / Subscribed / Paid-up Capital

The Issued, Subscribed and Paid-up share capital of the Company as on 31st March 2026 is ₹ 6,97,90,000 (Rupees Six Crores Ninety-Seven Lakhs and Ninety Thousand) comprising 82,99,000 equity shares (56,59,000 of @ 10 and 26,40,000 @ 5 partly paid up) of face value ₹ 10/- each.

6. SUBSIDIARY / ASSOCIATE COMPANY / JOINT VENTURE

The Company has two wholly owned subsidiary companies, namely Rocking Deals General Trading LLC in Dubai (incorporated on 20th December 2024) and Sustainquest Private Limited (incorporated under the Companies Act, 2013 on 06th September 2024).

The Company does not have any Associate or Joint Venture Company as on 31st March 2026.

During the financial year and as on the date of this Report, the Company has no material subsidiaries. A statement containing the salient features of the financial statements of the subsidiaries in Form AOC-1 is annexed **Annexure I.**

7. COMPOSITION OF BOARD

The Board of Directors of the Company has an optimum composition of Executive, Non-Executive and Independent Directors in compliance with the provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. As on March 31, 2026, the Board of Directors comprised of 5 Directors, out of which 1 is Executive Director, 2 are Non-Executive Non-Independent Women Directors and 2 are Non-Executive Independent Directors, which is in compliance with the provisions of the Companies Act, 2013. All Independent Directors are eminent persons and bring a wide range of expertise and experience to the Board thereby ensuring the best interest of stakeholders and the Company. The following persons comprised the Board:

Category	Name of Director
Executive Director	Mr. Aman Preet (Managing Director)
Non-Executive Non-Independent Director	Mrs. Kulbir Chopra
	Mrs. Avneet Chopra
Non-Executive Independent Director	Mr. Ravtej Singh Teer
	Mr. Prabhkamal Singh Sahni

Retirement by Rotation:

Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with Rules made thereunder and the Articles of Association of the Company, **Mrs. Kulbir Chopra (DIN: 03193553)** Non-Executive Director of the Company, is liable to retire by rotation at the ensuing Annual General Meeting and, being eligible, has offered herself for re-appointment. The Board recommends her re-appointment. The profile of the Director seeking re-appointment is given in the Statement under Section 102 of the Companies Act, 2013 to the Notice of the ensuing AGM of the Company.

8. DECLARATION BY INDEPENDENT DIRECTORS

The Company has received necessary declarations from Mr. Ravtej Singh Teer and Mr. Prabhkamal Singh Sahni, Independent Directors of the Company, confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 ("Act") and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). In the opinion of the Board, they fulfil the conditions of independence as specified in the Act and the Listing Regulations and are independent of the Management.

9. KEY MANAGERIAL PERSONNEL

Changes in KMP:

The following persons are the Key Managerial Personnel of the Company as on March 31, 2026, pursuant to Section 2(51) and Section 203 of the Act, read with the Rules framed thereunder:

i) Mr. Aman Preet – Managing Director & Chief Financial Officer

ii) Mrs. Neha Mehta – Company Secretary and Compliance Officer

During the year under review, Mr. Aman Preet, Managing Director, was appointed as the Chief Financial Officer of the Company with effect from June 01, 2025, consequent to the resignation of Mr. Jitender Verma from the position of Chief Financial Officer with effect from April 25, 2025.

Further, Ms. Deepika Dixit resigned from the position of Company Secretary and Compliance Officer of the Company with effect from January 05, 2026. Subsequent to her resignation, Mrs. Neha Mehta was appointed as the Company Secretary and Compliance Officer of the Company with effect from February 27, 2026.

10. BOARD MEETINGS

The Board of Directors met **Twelve** times during the year, i.e. on **May 30, 2025, August 04, 2025, August18, 2025, August 25, 2025, September 06, 2025, September 12, 2025, September 30,2025, October 11,2025, November 10, 2025, November 25,2025, January 28, 2026, February 27, 2026**. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. The attendance of each director in the respective Board Meetings is as follows:

S. No.	Name of Director	No. of Meetings Held	No. of Meetings Attended
1	Mr. Aman Preet	12	12
2	Mrs. Kulbir Chopra	12	12
3	Mrs. Avneet Chopra	12	12
4	Mr. Ravtej Singh Teer	12	12
5	Mr. Prabhkamal Singh Sahni	12	12

Further, the Independent Directors of the Company also met **One** Time during the year on **February 27,2026**, without the presence of Executive Directors, to review the performance of the Non-Independent Directors and that of the Board as a whole.

11. GENERAL MEETINGS

During the period under review, the Annual General Meeting of the Company was held on 30th September 2025.

12. POSTAL BALLOT

During the period under review, a Postal Ballot taken place on 06th September 2025.

13. COMMITTEES OF THE BOARD & THEIR MEETINGS

With a view to have more focused attention on business and for better governance and accountability, the Board has the following mandatory committees:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee
4. Corporate Social Responsibility Committee

The terms of reference of these Committees are determined by the Board and their relevance reviewed from time to time. Meetings of each of these Committees are convened by the respective Chairman of the Committee. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action. The minutes and proceedings of the meetings of all Committees are placed before the Board for review.

1. Audit Committee

As on the financial year ended March 31, 2026, the Audit Committee of the Company comprises of two Independent Directors and one Executive Director, with the Chairman being an Independent Director as required under Section 177 of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. During the Financial Year 2025-26, members of the Audit Committee met **Five** times, i.e. on **May 30,2025, September 06,2025, October 11, 2025, November 10, 2025 and March 02, 2026**. The composition of the Audit Committee as on March 31, 2026, and the details of members' attendance at the meetings are as under:

Name of Members	Category	Meetings Attended
Mr. Ravtej Singh Teer	Chairman (Independent Director)	5
Mr. Prabhkamal Singh Sahni	Member (Independent Director)	5
Mr. Aman Preet	Member (Executive Director)	5

All the members of the Audit Committee have the requisite qualification for appointment in the Committee and possess sound knowledge of finance, accounting practices and internal controls.

2. Nomination and Remuneration Committee

The Nomination and Remuneration Committee of the Company comprises of two Independent Directors and one Non-Executive Non-Independent Director, with the Chairman being an Independent Director, which meets the requirements of Section 178 of the Act read with SEBI (LODR) Regulations, 2015. The Members met **One** time(s) during the Financial Year 2025-26 on **May 30, 2025,** The composition and attendance are as under:

Name of Members	Category	Meetings Attended
Mr. Ravtej Singh Teer	Chairman (Independent Director)	1
Mr. Prabhkamal Singh Sahni	Member (Independent Director)	1
Mr. Aman Preet	Member (Executive Director)	1

3. Stakeholders Relationship Committee

The Stakeholders Relationship Committee of the Company comprises of three Members, out of which two are Independent Directors and one is Executive Director, with the Chairman being an Independent Director. The composition meets the requirements of Section 178 of the Act read with SEBI (LODR) Regulations, 2015. During the Financial Year 2025-26, the Committee met **One** time(s) on **November 11, 2025**. Attendance details:

Name of Members	Category	Meetings Attended
Mr. Ravtej Singh Teer	Chairman (Independent Director)	1
Mr. Prabhkamal Singh Sahni	Member (Independent Director)	1
Mr. Aman Preet	Member (Executive Director)	1

4. Corporate Social Responsibility Committee

CSR is the commitment of the Company to improve the quality of life of the community and society at large, and an initiative to assess and take responsibility for the Company's effects on environment and social wellbeing. The Company believes in undertaking business in such a way that it leads to overall development of all stakeholders and society.

During the Financial Year 2025-26, the Committee met **One** time(s) on **September 06**, 2025 Attendance details:

Name of Members	Category	Meetings Attended
Mr. Ravtej Singh Teer	Chairman (Independent Director)	1
Mr. Prabhkamal Singh Sahni	Member (Independent Director)	1

Name of Members	Category	Meetings Attended
Mr. Aman Preet	Member (Executive Director)	1

14. EVALUATION OF BOARD'S PERFORMANCE

Your Company being listed on the SME Exchange – "NSE Emerge" is exempt under Regulation 17(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, pursuant to the provisions of Section 134(3)(p) of the Companies Act, 2013, the Board has carried out annual evaluation of the performance of the Board, its Committees and of individual directors based on devised criteria. Furthermore, in a separate meeting of Independent Directors, the performance of the Non-Independent Directors and the Board as a whole was also reviewed.

The Company has devised a policy (Policy on Nomination & Remuneration and Board Diversity) for performance evaluation of Independent Directors, Board, Committees and other individual directors, which includes the criteria and process for the performance evaluation. The policy is available on the website of the Company at https://rdcel.com/investor-relations/

The evaluation process, inter alia, considers attendance of Directors at Board and Committee Meetings, acquaintance with business, communicating inter-se Board Members, effective participation, domain knowledge, compliance with code of conduct, vision and strategy. The Directors expressed their satisfaction with the evaluation process.

15. REMUNERATION POLICY

The Company has a Policy relating to appointment of Directors, payment of Managerial Remuneration, Directors' qualification, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and is available on the Company's website at https://rdcel.com/investor-relations/.

16. RISK MANAGEMENT

The Company has a business Risk Management framework to identify and evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on its business objectives and enhance its competitive advantage. It defines the risk management approach across the Company at various levels including the documentation and reporting. The Audit Committee of the Company has been entrusted with responsibility to assist the Board in the following matters:

(a) Overseeing the Company's Risk Management process and controls, risk tolerance and Capital, Liquidity and funding;

(b) Setting Strategic plans and objectives for Risk Management and review of Risk Assessment of the Company;

(c) Review of the Company's risk appetite and strategy relating to key risks, including credit risk, liquidity and funding risk, product risk and reputational risk, as well as the guidelines and processes for monitoring and mitigating such risks.

During the period under review, the Company has not identified any element of risk which may threaten its existence or such risks are very minimal.

17. WHISTLE BLOWER POLICY AND VIGIL MECHANISM

The Company has adopted a Whistle Blower Policy establishing Vigil Mechanism, to provide a formal mechanism to the Directors and employees to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. This Policy provides adequate safeguards against victimization of employees who avail of the mechanism and provides for direct access to the Chairman of the Audit Committee. It is affirmed that no personnel of the Company has been denied access to the Audit Committee. The Policy of Vigil Mechanism is available on the Company's website at https://rdcel.com/investor-relations/

18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

During the year under review, Section 186 of the Companies Act, 2013 have been duly complied with in terms of loan given, investments made or security provided.

19. INTERNAL FINANCIAL CONTROLS SYSTEM

The internal control systems commensurate with the size, scale and complexity of the operations of the Company. These have been designed to provide reasonable assurance with regard to recording and providing reliable financial and operational information, complying with the applicable statutes, safeguarding assets from unauthorized use, executing transactions with proper authorization, and ensuring compliance with corporate policies.

The Company has appointed Internal Auditors and the scope & authority of the Internal Audit Function is defined in the appointment letter issued to the Internal Auditors. In order to maintain its objectivity and independence, the Internal Auditor reports directly to the Chairman of the Audit Committee. Based on the report of the Internal Audit, the Company undertakes corrective action in the respective reported areas of concern, thereby strengthening the Internal Controls.

The Audit Committee of the Board of Directors, comprising Independent Directors, reviews the effectiveness of the internal control system across the Company including annual plan, significant audit findings and recommendations, adequacy of internal controls and compliance with accounting policies and regulations.

20. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Your Company did not have any funds lying unpaid or unclaimed which were required to be transferred to the Investor Education and Protection Fund (IEPF) under Section 125 of the Companies Act, 2013.

21. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management's Discussion and Analysis Report for the year under review, as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), is presented in a separate section, forming part of the Annual Report in **ANNEXURE II.**

22. HUMAN RESOURCES

The Company believes that people are its most valuable asset. To this extent, the Company provides a fair and inclusive environment that promotes new ideas, respect for the individual and equal opportunity to succeed. Experience, merit and performance, leadership abilities, strategic vision, collaborative mindset, teamwork and result orientation are actively promoted and rewarded through an objective appraisal process.

The number of people employed as on March 31, 2026, was **73** (as on March 31, 2025: 263). Your Company wishes to put on record its deep appreciation of the co-operation extended and efforts made by all employees.

23. CORPORATE SOCIAL RESPONSIBILITY

A brief outline of the Corporate Social Responsibility ("CSR") Policy as recommended by the CSR Committee and approved by the Board of Directors of the Company, and the initiatives undertaken by the Company on CSR activities during the year, are set out in **ANNEXURE III** of this Report in the prescribed format. The said Policy is available on the Company's website and can be accessed by weblink https://www.rdcel.com

24. PARTICULARS OF EMPLOYEES

Disclosure with respect to the remuneration of Directors and employees as required under Section 197(12) of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, has been appended as **ANNEXURE-IV** to this Report.

25. MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR

"There are no material changes and commitments affecting the financial position of the Company that have occurred between the end of the financial year to which the financial statements relate and the date of this Report."

26. AUDITORS AND THEIR REPORT

Statutory Auditor

In terms of the provisions of Section 139 of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014 as amended from time to time, M/s AKAR & Associates, Chartered Accountants, (FRN: 003753N), Delhi, were re-appointed as the Statutory Auditors of the Company for a term of 5 consecutive years at the 22nd Annual General Meeting held on September 30, 2024, and will hold office till the conclusion of the 27th Annual General Meeting of the Company to be held in the year 2029.

They have also confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India as required under the provisions of Regulation 33 of the Listing Regulations.

Audit Report

The Auditor's Report for the financial year ended 31st March 2026 does not contain any qualification, reservation or adverse remarks. All observations made in the Independent Auditors' Report and notes forming part of the Financial Statements are self-explanatory and do not call for any further comments. Also, there is no incident of fraud requiring reporting by the Auditors under Section 143(12) of the Companies Act, 2013 during the year under review

The Auditor's Report is enclosed with the financial statements in this Directors' Report.

Internal Auditor

M/s Ankur V Goel & Associates, Chartered Accountants, has been re-appointed as the Internal Auditors to perform the Internal Audit of the Company for the Financial Year 2025-26. The Audit Committee of the Board, in consultation with the Internal Auditor, formulates the scope, functioning, periodicity and methodology for conducting the internal audit.

Secretarial Auditor

Pursuant to the approval accorded by the Members at the 23rd Annual General Meeting held on 30th September, 2025, M/s Apoorv & Associates, Practicing Company Secretaries (Firm Registration/Unique Number: S2018UP633000 and Peer Review Number 4064/2023), were appointed as the Secretarial Auditor of the Company for a period of 5 (five) consecutive years commencing from FY 2025-26 to FY 2029-30, to conduct the Secretarial Audit of the Company.

The Secretarial Audit Report for the Financial Year ended March 31, 2026, is annexed herewith as **ANNEXURE V** to this Report.

The details of the qualifications, reservations, adverse remarks or disclaimers made by the Secretarial Auditor in the Secretarial Audit Report and the explanations to the same by Company are given below:

Observations received from Secretarial Auditor	Management Reply
During the audit period, it was observed that the Company did not file the statutory returns pertaining to Employees' State Insurance (ESI) and Provident Fund (PF) within the prescribed timelines as mandated under the Employees' State Insurance Act, 1948, and the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.	The Board has taken note of the observation. The delay in filing of the statutory returns under the Employees' State Insurance Act, 1948 and the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 was inadvertent and occasioned by technical difficulties encountered on the EPFO and ESIC portals and was not deliberate or intended to derive any undue benefit. The employees' dues were in no manner prejudiced. The Company has since filed all the pending returns and has remitted the contributions along with applicable interest and damages, wherever levied. The Company has put in place a monthly statutory compliance calendar with defined ownership at the level of Mr. Aman Preet, and the status of labour law compliances is now placed before the Audit Committee on a quarterly basis, so as to ensure timely filing in future.
During the year under review, Mr. Jitendra Verma has resigned from the post of Chief Financial Officer w.e.f 24/04/2025, but intimation to stock exchange has been given on 30/04/2025 at 15:12:46, resulting in non-compliance with Regulation 30 of the SEBI (LODR) Regulations, 2015 read with Para A of Part A of Schedule III, which requires disclosure of resignation of Key Managerial Personnel within 24 hours of occurrence of the event.	The Board has taken note of the observation. Mr. Jitendra Verma resigned from the office of Chief Financial Officer with effect from 24th April, 2025, and the intimation in this regard was filed with the Stock Exchange(s) on 30th April, 2025. The delay was inadvertent and arose primarily due to the Company Secretary, Ms. Deepika Dixit, being unwell during the relevant period, which resulted in a delay in completion of the necessary internal verification, administrative processing and compliance formalities relating to the resignation. The intervening holidays during the said period also contributed to the delay in filing the requisite intimation with the Stock Exchange(s). The Board wishes to place on record that there was no intention whatsoever to withhold or delay dissemination of the information to the Stock Exchange(s) or to the shareholders. The delay was

	purely procedural and unintentional in nature, and no interest of any stakeholder was prejudiced thereby. The concerned officials have been sensitised in the matter, and the Company has further strengthened its internal reporting and compliance mechanism to ensure that all events and information falling within the ambit of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are promptly escalated to the Compliance Officer and/or other designated officials immediately upon occurrence, so that the requisite disclosures are made within the timelines prescribed under Regulation 30(6).

27. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars as prescribed under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014, are as under:

Particulars	Remarks
A. **Conservation of Energy** — steps taken / impact / steps taken for utilizing alternate sources of energy / capital investment on energy conservation equipment	The Company is engaged in the business of B2B recommerce and is not an energy-intensive business. However, the Company continues to focus on energy conservation across its operations.
B. **Technology Absorption** — efforts made / benefits derived / imported technology (last three years) / expenditure on R&D	Not applicable, as the Company is engaged in B2B recommerce and has not imported any technology during the year under review.
C. **Foreign Exchange Earnings and Outgo** — Actual inflows and outflows during the year	Foreign Exchange Earned: ₹ 0 Foreign Exchange Outgo: AED 1,46,906.25 and USD 2240.38

28. ANNUAL RETURN

The draft Annual Return of the Company for the year ended on March 31, 2026, as approved by the Board, is available on the Company's website at www.rdcel.com . In accordance with the provisions of the Companies Act, 2013, the final Annual Return will be hosted on the website of the Company at the given link after the conclusion of the AGM and requisite certifications.

29. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All contracts/transactions entered into by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.

All Related Party Transactions are placed before the Audit Committee for review and approval. All Related Party Transactions are subjected to independent review by a reputed accounting firm to establish compliance with the requirements of Related Party Transactions under the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

30. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance towards any action on the part of any of its officials which may fall under the ambit of "Sexual Harassment" at the workplace. Pursuant to the provisions of Section 21 of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition, Redressal) Act, 2013, the Company has formulated a Policy on Prevention of Sexual Harassment at Workplace. All employees (permanent, contractual, temporary, trainees, etc.) are covered under this policy. An Internal Committee (ICC) was constituted which is responsible for redressal of complaints related to sexual harassment at the workplace.

Pursuant to the requirements of Section 22 of the Act read with Rules thereunder, the Internal Complaints Committee of the Company has not received any complaint of Sexual Harassment during the year under review and no complaint was pending as of 31st March 2026.

Particulars	Numbers
Number of complaints pending at the beginning of the financial year	0
Number of complaints received during the financial year	0
Number of complaints disposed off during the financial year	0
Number of complaints those remaining unresolved at the end of the financial year	0

31. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to the Directors' Responsibility Statement, it is hereby confirmed that:

i) in the preparation of the annual accounts, the applicable accounting standards read with requirements set out under Schedule III to the Companies Act, 2013 have been followed along with proper explanation relating to material departures;

ii) such accounting policies as mentioned in the Notes to the Financial Statements have been selected and applied consistently, and judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit and loss of the Company for the period ended on March 31, 2026;

iii) proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv) the annual financial statements have been prepared on a going concern basis;

v) proper internal financial controls were in place and that the financial controls were adequate and were operating effectively; and

vi) proper systems were devised to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

32. CORPORATE GOVERNANCE

Your Company is committed to maintaining good Corporate Governance practices and to the highest standards of compliance. Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements)

Regulations, 2015, compliance with the corporate governance provisions as specified in Regulations 17 to 27 and clauses (b) to (i) & (t) of Regulation 46(2), and Para C, D, and E of Schedule V, shall not apply to the Company, as the securities of the Company are listed on the SME Exchange (EMERGE platform of NSE). Therefore, the Corporate Governance Report is not applicable to the Company.

33. SECRETARIAL STANDARDS

The Company complies with all applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

34. GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items, as there were no transactions on these items during the year under review:

a) Details relating to deposits covered under Chapter V of the Companies Act, 2013.

b) Issue of equity shares with differential rights as to dividend, voting or otherwise.

c) Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except Employees' Stock Options Plan referred to in this Report, if applicable.

d) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and the Company's operation in future.

e) No fraud has been reported by the Auditors to the Audit Committee or the Board.

35. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

No application was made and no proceedings are pending against the Company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review.

36. DIFFERENCE IN VALUATION

During the year under review, no such settlement was taking place.

37. INDUSTRIAL RELATIONS

During the year under review, your Company enjoyed a cordial relationship with the workers and employees at all levels.

38. PREVENTION OF INSIDER TRADING

Pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has already a Code of Conduct for prevention of insider trading with a view to regulate trading in securities by the Directors and designated persons of the Company. The details of the Insider Trading Policy are available on the website of the Company at https://rdcel.com/investor-relations/ .

The Code requires a trading plan and pre-clearance for dealing in the Company's shares by the Directors and designated persons while in possession of UPSI in relation to the Company, and during the period when the trading window is closed. There were no such instances in the Company during the year 2025-26.

39. CODE OF CONDUCT

The Company has in place a comprehensive Code of Conduct and Our Code (the Codes) applicable to the Directors and employees. The Codes give guidance and support needed for ethical conduct of business and compliance with law.

The Codes reflect the core values of the Company viz. Customer Value, Ownership Mindset, Respect, Integrity, One Team and Excellence. A copy of the Code of Conduct and Our Code are available on the website of the Company at www.rdcel.com. The Codes have been circulated to the Directors and Senior Management Personnel and their compliance is affirmed annually.

40. POLICY FOR PRESERVATION OF DOCUMENTS

Pursuant to Regulation 9 of SEBI (LODR), 2015, the Company has maintained the Policy of Preservation of Documents to keep the documents preserved as per Regulation 9(a) & 9(b) of SEBI (LODR), 2015, and the same has been uploaded on the website of the Company at www.rdcel.com .

41. STATEMENT ON MATERNITY BENEFIT COMPLIANCE

In accordance with the provisions of the Maternity Benefit Act, 1961, as amended by the Maternity Benefit (Amendment) Act, 2017, the Company is committed to ensuring full compliance with the applicable laws concerning maternity benefits for its women employees. During the year, no woman employee was entitled for maternity benefit.

42. ACKNOWLEDGEMENT

Your Directors wish to place on record their sincere appreciation for the assistance and co-operation extended by the employees at all levels, customers, vendors, bankers and other associates, and look forward to a continued fruitful association with all business partners of the Company. Your Directors are especially grateful to the shareholders for reposing their trust and confidence in the Company. Our consistent growth is only possible because of their hard work, solidarity, co-operation and support.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
ROCKINGDEALS CIRCULAR ECONOMY LIMITED

SD/-	**SD/-**
(AMAN PREET)	**(KULBIR CHOPRA)**
MANAGING DIRECTOR & CFO	**DIRECTOR**
DIN: 00140021	**DIN: 03193553**

DATE: 07.09.2026
PLACE: FARIDABAD

ANNEXURE-I

FORM AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A: Subsidiariess

[Information in respect of each subsidiary is presented with amounts in Rupees (Rs.)]

Sr. No	Name of the subsidiary	Rocking Deals General Trading LLC
1	The date since when subsidiary was acquired	20-12-2024
2	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	April 2025 - March 2026
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	AED
4	Share capital	22,85,300
5	Reserves and surplus	3,90,47,255
6	Total assets	450,26,816
7	Total Liabilities	450,26,816
8	Investments	-
9	Turnover	5,49,86,859
10	Profit before taxation	400,58,985
11	Provision for taxation	-
12	Profit after taxation	400,58,985
13	Proposed Dividend	-
14	Extent of shareholding (in percentage)	100%

Sr. No	Name of the subsidiary	Sustainquest Private Limited
1	The date since when subsidiary was acquired	06-09-2024
2	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	April 2026 - March 2027
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	INR

Sr. No	Name of the subsidiary	Sustainquest Private Limited
4	Share capital	1,50,00,000
5	Reserves and surplus	11,85,290.71
6	Total assets	6,87,40,497.19
7	Total Liabilities	6,87,40,497.19
8	Investments	-
9	Turnover	13,59,61,355.4
10	Profit before taxation	18,38,366.71
11	Provision for taxation	6,27,073
12	Profit after taxation	12,11,293.71
13	Proposed Dividend	-
14	Extent of shareholding (in percentage)	100%

Part B: Associates and Joint Ventures Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures: **Not Applicable**

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF ROCKINGDEALS CIRCULAR ECONOMY LIMITED

SD/-	**SD/-**
(AMAN PREET)	**(KULBIR CHOPRA)**
MANAGING DIRECTOR & CFO	**DIRECTOR**
DIN: 00140021	**DIN: 03193553**

DATE: 07.09.2026
PLACE: FARIDABAD

ANNEXURE-II

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management of Rockingdeals Circular Economy Limited is pleased to present its analysis of the economic environment, industry dynamics, performance and future outlook of the Company. During the year, the operating environment remained supported by strong domestic growth, despite global geopolitical uncertainty, trade disruptions, inflationary pressures and rapid technological change.

GLOBAL ECONOMIC REVIEW

The global economy remained resilient during 2025 and the first half of 2026, despite geopolitical tensions, energy-market volatility, evolving trade policies and supply-chain uncertainties. At the same time, investments in artificial intelligence, digital infrastructure and renewable technologies continued to support productivity and economic activity.

According to the IMF World Economic Outlook Update, July 2026, global growth is projected at 3.0% in 2026 and 3.4% in 2027, while global inflation is expected to remain around 4.7% in 2026. Geopolitical risks, commodity-price volatility and trade fragmentation remain key concerns.

Looking ahead, businesses are expected to place greater emphasis on cost efficiency, resilient supply chains, digital adoption and sustainable resource utilisation, supporting the transition towards circular and technology-enabled business models.

Source: International Monetary Fund – World Economic Outlook Update, July 2026

INDIAN ECONOMY

The Indian economy continued to demonstrate strong growth during FY 2025–26, supported by domestic consumption, investment, infrastructure development and a robust services sector.

As per provisional estimates, India's real GDP grew by 7.7% in FY 2025–26, compared with 7.1% in the previous year. Inflation remained relatively moderate during much of the year, while the Government continued its focus on infrastructure development, with capital expenditure of approximately ₹12.22 lakh crore budgeted for FY 2026–27.

The Economic Survey 2025–26 projects India's real GDP growth for FY 2026–27 at 6.8%–7.2%. Strong domestic demand, digitalisation, infrastructure investment and continued policy reforms are expected to support growth, although geopolitical tensions, commodity-price volatility and global trade uncertainties remain key risks.

India's expanding digital economy, growing organised retail market and increasing focus on affordability, sustainability and resource efficiency provide a favourable environment for the circular economy and re-commerce sector.

For Rockingdeals Circular Economy Limited, these trends create opportunities to strengthen its presence in the organised re-commerce market. The Company will continue to focus on expanding sourcing and distribution capabilities, improving operational efficiency and pursuing sustainable and profitable growth.

Sources: Ministry of Statistics and Programme Implementation (MoSPI); Economic Survey 2025–26; Union Budget 2026–27; Reserve Bank of India; International Monetary Fund.

INDUSTRY STRUCTURE AND DEVELOPMENT

India's re-commerce industry continues to expand in 2026, supported by rising consumer acceptance of refurbished, open-box and pre-owned products, increasing affordability concerns, digital adoption and growing awareness of sustainability. The sector is gradually shifting from an unorganised second-hand market towards a more structured and technology-driven ecosystem.

Consumer electronics remain a key growth category, with demand supported by higher prices of Air conditioners ,home appliances, fashion, lifestyle products and other consumer categories including smartphones and laptops.Technology-enabled pricing, product grading, authentication, inventory management and logistics are helping organised players improve customer trust and operational efficiency. Government initiatives promoting circular economy practices, recycling and Extended Producer Responsibility (EPR) also provide a supportive regulatory environment.

The sector continues to benefit from India's large value-conscious consumer base and the growing need of brands, manufacturers and retailers to efficiently monetise excess inventory, open-box goods, customer returns and ageing stock.

For Rockingdeals Circular Economy Limited, these trends provide significant opportunities to strengthen its presence across B2B and B2C re-commerce. The Company intends to focus on expanding sourcing relationships, product categories, distribution reach and technology-led inventory management while maintaining disciplined quality and working-capital controls.

Overall, the outlook for India's re-commerce industry remains positive, supported by affordability, sustainability, digitalisation and the increasing formalisation of the circular retail ecosystem. With its focus on open-box and pre-owned products, particularly air conditioners and household appliances, Rockingdeals Circular Economy Limited is well positioned to participate in the continued growth and formalisation of the sector**.**

OPPORTUNITIES AND THREATS

Opportunities

1. Growing Digital Adoption: Rising internet penetration, digital payments and online shopping are expanding the addressable market for re-commerce platforms.
2. Value-Conscious Consumption: Increasing preference for affordable, refurbished and pre-owned products is supporting demand across electronics, fashion and other categories.
3. Employment & Skill Creation: Growth in re-commerce is creating opportunities in refurbishment, quality inspection, logistics, technology and customer service.
4. ESG & Circular Economy: Greater focus on sustainability, resource efficiency and responsible consumption is strengthening the relevance of re-commerce business models.
5. Technology Enablement: AI-driven pricing, product authentication, inventory management and reverse logistics are improving efficiency, scalability and customer trust.

Threats & Challenges

1. Margin Pressure: Rising logistics, refurbishment, compliance and operating costs may impact profitability.
2. Consumer Trust: Product quality, authenticity and warranty concerns remain key challenges, particularly for refurbished and high-value products.
3. Intense Competition: Competition from large e-commerce players, organised retailers and specialised re-commerce platforms continues to increase.
4. Operational Complexity: Reverse logistics, product grading, inventory ageing and servicing customers across multiple locations can increase costs and execution risks.
5. Regulatory Risks: Evolving requirements relating to GST, EPR, product warranties and waste-management regulations may increase compliance obligations.

RISK AND CONCERN

The Company has a robust risk management framework to identify, assess and mitigate key business risks. Major risks include:

1. Skilled Manpower Availability: Growing demand for talent in refurbishment, quality assessment, logistics and technology may impact operations. The Company focuses on employee training, retention and productivity improvement.
2. Economic & Market Uncertainty: Geopolitical tensions, commodity-price volatility, inflation and supply-chain disruptions may affect consumer demand and sourcing. The Company mitigates these risks through product diversification, wider sourcing networks and disciplined cost management.
3. Consumer Trust & Product Quality: Quality, authenticity and transparency remain critical in the re-commerce sector. The Company focuses on product inspection, transparent grading, quality controls and customer-centric policies to strengthen trust.
4. Increasing Competition: Competition from organised re-commerce platforms, e-commerce companies and new market entrants may create pricing and margin pressures. The Company seeks differentiation through strong sourcing relationships, technology adoption, efficient operations and customer service.

OUTLOOK

The Company has internal control systems commensurate with the size and nature of its operations. The systems are designed to ensure proper authorisation and recording of transactions, safeguarding of assets, prevention and detection of fraud and errors, and timely preparation of reliable financial information.

The Statutory Auditor has reported that the Company maintained, in all material respects, adequate internal financial controls over financial reporting and that such controls were operating effectively as at March 31, 2026.

OPERATIONAL PERFORMANCE PARAMETERS

The Company's Revenue from Operations on a Standalone basis for FY 2025–26 was ₹ 10,074.27 Lakhs as against ₹ 5543.51 Lakhs in the previous year. The Profit before Depreciation Interest and tax is **₹** 1,226.62 Lakhs as compared to ₹ 1061.13 Lakhs in the previous year. The Net Profit for the year stood at ₹ 600.39 as compared to ₹544.15Lakhs for the previous year. The Earning per Share has inclined to ₹ 9.81 as against ₹ 9.62 in the Previous Year.

The Company's Revenue from Operations on a Consolidated basis for FY 2025–26 was ₹ 11,983.64 Lakhs as against ₹ 5543.51 Lakhs in the previous year. The Profit before Depreciation Interest and tax is ₹ 1669.57 Lakhs as compared to ₹ 1050.74 Lakhs in the previous year. The Net Profit for the year stood at ₹ 1,013.34 Lakhs as compared to ₹533.77 Lakhs for the previous year. The Earning per Share has inclined to ₹ 16.56 as against ₹ 9.43 in the Previous Year.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/ INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED

In order to achieve operational excellence and maintain a competitive edge, the Company invests in building and nurturing a strong talented pool by instituting best practices with respect to its employees. The Company makes substantive and sustained efforts towards building an eco-system which promotes the development and advancement of all its employees and employees feel a sense of belonging to the Company and camaraderie with their team, and aspire for individual excellence while contributing to achieve departmental objectives.

SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

Ratio	Units	FY 2025-26	FY 2024-25	Change (%)	Explanation (if change > 25%)
Current Ratio	Times	3.57	2.85	25.23	Increase in current ratio is due to increase in paid stock.
Debt-Equity Ratio	Times	0.16	0.18	(11.11)	Decrease reflects prudent leveraging through CC loan and increase in equity.
Debt Service Coverage ratio	Times	14.29	18.77	(23.84)	Declined ratio indicates slow earnings and statigically increase leveriage.
Inventory Turnover ratio	Times	2.18	1.54	41.17	Higher ratio during the year mainly is due to higher purchase and sales activity resulting in improved inventory movement.
Trade Receivable Turnover Ratio	Times	8.40	7.31	14.91	Increase due to improved recovery from customers and higher turnover
Trade Payable Turnover Ratio	Times	24.05	18.03	33.40	Increase is due to faster payment to suppliers and improved creditor management
Net Capital Turnover Ratio	Times	1.92	1.93	(0.66)	Improved capital efficiency, indicating better utilisation of shareholder funds.

Ratio	Units	FY 2025-26	FY 2024-25	Change (%)	Explanation (if change > 25%)
Net Profit ratio	Percentage	5.96%	9.82%	(39.29)	Profitability decreased mainly due to increase in operating costs and competitive pricing pressure resulting in lower profit margins.
Return on Equity ratio	Percentage	11.14%	14.40%	(22.66)	Temporary dip due to competitive pricing pressure and increase in equity base.
Return on Capital Employed	Percentage	12.00%	16.81%	(28.63)	Temporary dip due to lower profitability and increase in the equity base.
Return on Investment	Percentage	-	-	-	NA

CAUTIONARY STATEMENT

Statements in the Management Discussion Analysis describing the Company's objectives, projections, estimates and expectations may be considered as "forward looking statements" within the meaning of applicable securities laws and regulations. The Company cannot guarantee that these assumptions are accurate or will be realized. Actual results could differ materially from those expressed or implied. The Company assumes no responsibility in respect to the forward-looking statements herein which may undergo changes in future on the basis of subsequent developments, information or events.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF ROCKINGDEALS CIRCULAR ECONOMY LIMITED

SD/-	**SD/-**
(AMAN PREET)	**(KULBIR CHOPRA)**
MANAGING DIRECTOR & CFO	**DIRECTOR**
DIN: 00140021	**DIN: 03193553**

DATE: 07.09.2026
PLACE: FARIDABAD

ANNEXURE – III

REPORTING ON CORPORATE SOCIAL RESPONSIBILITY

1. A brief outline of the CSR Policy of the Company:

The Corporate Social Responsibility (CSR) Policy as recommended by the CSR Committee and approved by the Board of Directors of the Company is available on the Company's website and can be accessed by weblink: https://www.rdcel.com .

RDCEL is aware of its social responsibilities and strives hard to commit towards the society. The Company remains steady in pursuing holistic growth with responsibility towards the people and the environment. RDCEL's CSR Policy is in compliance with the provisions of the Companies Act, 2013.

2. Composition of CSR Committee for Financial Year 2025-26:

S. No.	Name and Nature of Directorship	Designation	Meetings Held	Meetings Attended
1	Mr. Ravtej Singh Teer (Chairman & Independent Director)	Chairperson	1	1
2	Mr. Prabhkamal Singh Sahni (Independent Director)	Member	1	1
3	Mr. Aman Preet	Member (Executive Director)	1	1

3. Web-link where the Composition of the CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the Company's website:

CSR Committee: https://www.rdcel.com

CSR Policy: https://rdcel.com/wp-content/uploads/2026/02/Policy-on-Corporate-Social-Responsibilties.pdf

CSR Projects: ***1***

4. Executive summary along with web-link(s) of Impact Assessment of CSR Projects (if applicable):

5. Computation:

(a) Average net profit of the Company as per Section 135(5): ₹ **557.26 Lakhs**

(b) Two percent of average net profit of the Company as per sub-section (5) of Section 135: ₹ **11.14 Lakhs**

(c) Surplus arising from the CSR projects or programmes or activities of the previous financial years: **₹ 1.19 Lakhs**

(d) Amount required to be set off for the financial year: **₹ 1.19 Lakhs**

(e) Total CSR obligation for the financial year: ₹ **9.95 Lakhs**

6. CSR Amount Spent:

(a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): ₹ **15 Lakhs**

(b) Amount spent in Administrative Overheads: 0

(c) Amount spent on Impact Assessment, if applicable: 0

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: ₹ **15 Lakhs**

(e) CSR amount spent or unspent for the financial year:

Total Amount Spent for FY 2025-26 (₹ in Lakhs)	Total Amount transferred to Unspent CSR Account (₹)	Date of transfer	Amount transferred to any fund under Schedule VII (₹)	Name of Fund	Date of transfer
15 lakhs	0	NA	0	NA	NA

(f) Excess amount for set-off, if any:

Sr. No.	Particulars	Amount (₹ in Lakhs)
(i)	Two percent of average net profit of the Company as per Section 135(5)	11.14
(ii)	Amount available for set-off from preceding financial years	1.19
(iii)	Total amount spent for the Financial Year	15
(iv)	Excess amount spent for the financial year [(i)-(ii)-(iii)]	5.05
(v)	Surplus arising out of CSR projects/programmes/activities of previous financial years, if any	0
(vi)	Amount available for set-off in succeeding financial years	5.05

7. Details of Unspent CSR amount for the preceding three financial years:

NOT APPLICABLE

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

NOT APPLICABLE

9.Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per sub-section (5) of Section 135:

NOT APPLICABLE

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
ROCKINGDEALS CIRCULAR ECONOMY LIMITED

SD/- **RAVTEJ SINGH TEER** **CHAIRMAN OF CSR COMMITTEE**	**SD/-** **AMAN PREET** **MANAGING DIRECTOR**

DATE: 07.09.2026
PLACE: FARIDABAD

ANNEXURE – IV

PARTICULARS OF EMPLOYEE

Information required under Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016

1. **The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26:**

Name of the Director	Designation	% Increase/Decrease over the Previous year	Ratio
Mr. Aman Preet	Managing Director & CFO	Decrease	7.61
Mrs. Kulbir Chopra	Non-Executive Director	Increase	1.43
Mrs. Avneet Chopra	Non-Executive Director	Increase	1.58

2. **Remuneration paid to Non – executive Directors: NIL**
3. **Remuneration paid to other Key Managerial Personnel (KMP)**

Name of the KMP	Designation	%Increase over previous year
Mrs Neha Mehta	Company secretary	-

4. **Percentage increase in the Median Remuneration of employees in the financial year: 5.36%**
5. **Number of Permanent Employees on the Pay roll of the Company at the end of the year: 73**
6. **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:**

   Percentile Increase for Employees other than Managerial Personnel: **10.2**

   Percentile Increase for Managerial Personnel: **9.72**

7. **Affirmation that the remuneration is as per the remuneration policy of the company.**

   Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is affirmed that the remuneration paid to the Directors, KMPs, Senior Management and other employees of the Company is as per the Remuneration Policy of the Company.

8. The names of the top ten employees in terms of remuneration drawn is as provided hereunder

Details of the top ten employees in terms of remuneration drawn from the period 1st April 2025 to 31st March 2026:

Names of employees who are in receipt of aggregate remuneration of not less than rupees one crore and two lakh during the FY2025- 2026 or not less than rupees eight lakh and fifty-thousand per month (if employed for part of the FY2025 -2026): There was no such employee in the company who were in receipt of the remuneration exceeding rupees one crore and two lakh during the FY2025- 2026 exceeding rupees eight lakh and fifty-thousand per month (if employed for part of the FY2025 -2026).

9. It is hereby affirmed that the remuneration paid during the year is as per the Remuneration policy of the Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
ROCKINGDEALS CIRCULAR ECONOMY LIMITED

SD/-
AMAN PREET
MANAGING DIRECTOR
DIN: 00140021

Date: 07.09.2026
Place: FARIDABAD

Annexure-V

APOORV & ASSOCIATES
COMPANY SECRETARIES

FORM NO MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To
The Members,
ROCKINGDEALS CIRCULAR ECONOMY LIMITED
12/3 Milestone Near Sarai Metro Station, Mathura Road,
Faridabad, Haryana, India, 121003

We have conducted the secretarial audit of the compliance of applicable statutory provisions and adherence to good corporate practices by **ROCKINGDEALS CIRCULAR ECONOMY LIMITED CIN: L29305HR2002PLC135331** (**"the Company"**). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our Opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the Rules made there under;

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.

APOORV & ASSOCIATES COMPANY SECRETARIES KANPUR
Apoorv

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015;

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the audit period)**

e) The Securities and Exchange Board of India (Issue and Listing of non-convertible Securities) Regulations, 2021; **(Not applicable to the Company during the audit period)**

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the Company during the audit period)**

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the audit period)**

i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

vi) Other Laws

1) The Information Technology Act, 2000 and the rules made thereunder;
2) The Trade Mark Act, 1999;
3) The Shops and Establishment Act, 1953
4) The Payment of Wages Act, 1936
5) The Minimum Wages Act, 1948
6) Employees State Insurance Act, 1948
7) The Employees' Provident Fund and Miscellaneous Provisions Act, 1952
8) The payment of Gratuity Act, 1972
9) The Maternity Benefit Act, 1961
10) The Child Labour (Prohibition and Regulation) Act, 1986
11) Equal Remuneration Act, 1976

APOORV & ASSOCIATES COMPANY SECRETARIES KANPUR

We have also examined compliance with the applicable clauses of the following:

i) Secretarial Standards issued by the Institute of Company Secretaries of India.

ii) The SEBI (LODR) Regulation 2015

iii) During the period under review and as per explanations and clarifications given to us and the representations made by the Management, the company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except the following observations:

1. ***During the audit period, it was observed that the Company did not file the statutory returns pertaining to Employees' State Insurance (ESI) and Provident Fund (PF) within the prescribed timelines as mandated under the Employees' State Insurance Act, 1948, and the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.***

2. ***During the year under review, Mr. Jitendra Verma has resigned from the post of Chief Financial Officer w.e.f 24/04/2025, but intimation to stock exchange has been given on 30/04/2025 at 15:12:46, resulting in non-compliance with Regulation 30 of the SEBI (LODR) Regulations, 2015 read with Para A of Part A of Schedule III, which requires disclosure of resignation of Key Managerial Personnel within 24 hours of occurrence of the event.***

We further report that:

a. The Board of Directors of the Company is constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The Changes in the composition of the Board of Directors that took place during the period were carried out in compliance with the provisions of the Act.

b. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Decisions were passed with unanimous majority and recorded as part of the minutes

We further report that as per explanations given to us and the representations made by the Management and relied upon by us, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

APOORV & ASSOCIATES COMPANY SECRETARIES * KANPUR *

We further report that during the audit period, the Company has not entered into/carried out any specific events/actions which may have a major bearing on the Company's affairs

Date: 01/09/2026
Place: Kanpur

For *Apoorv & Associates*
Company Secretaries

CS Apoorv Srivastava
Proprietor
M. No.: F12734, C.P. No.: 21063
Unique Code Number S2018UP633000
Peer Review Certificate No:4064/2023
UDIN: F012734H001332901

Note: This report is to be read with our letter of even date which is annexed as 'Annexure-A' and forms an integral part of this report

Annexure A

To

The Members,
ROCKINGDEALS CIRCULAR ECONOMY LIMITED
12/3 Milestone Near Sarai Metro Station, Mathura Road,
Faridabad, Haryana, India, 121003

Our report of even date is to be read along with this letter:

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc.

5. The Compliance of the provision of Corporate and other applicable laws, rules, regulations and standards is the responsibility of the management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company not of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Date: 01/09/2026
Place: Kanpur

For *Apoorv & Associates*
Company Secretaries

CS Apoorv Srivastava
Proprietor
M. No.: F12734, C.P. No.: 21063
Unique Code Number:S2018UP633000
Peer Review Certificate No:4064/2023
UDIN: F012734H001332901

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF M/s **Rockingdeals Circular Economy Limited**

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

I Report on audit of the Financial Statements

1. Opinion

A) We have audited the accompanying financial statements of M/s Rockingdeals Circular Economy Limited ("the Company"), which comprise the balance sheet as at March 31, 2026, the Statement of Profit and Loss and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

B) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Profit and its cash flow for the year ended on that date.

2. Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements 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 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 code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters and there is no key audit matters which need to be reported.

4. Information other than the standalone financial statements and auditors' report thereon

A) The Company's board of directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

B) In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

5. Management's responsibility for the financial statements

A) The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act.

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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

B) In preparing the standalone financial statements, management is 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 management or 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 are also responsible for overseeing the Company's financial reporting process.

6. Auditor's responsibilities for the audit of the financial statements

A) Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

B) As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(i) Identify and assess the risks of material misstatement of the standalone financial statements, 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.

(ii) 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

(iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

(iv) Conclude on the appropriateness of management's 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 Company's ability to continue as a going concern. 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 financial statements 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.

(v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

C) Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

D) 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.

E) 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.

F) From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable..

2. As required by section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss and statement of Cash flows with this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rules issued thereunder.

e) On the basis of written representations received from the directors as on 31 March, 2026, taken on record by the Board of Directors, none of the directors are disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act, and

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**.

g) In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us

3. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

    (i) The Company does not have any pending litigations which would impact its financial position

(ii) The Company did not have any long-term derivatives contracts for which there were any material foreseeable losses

(iii) There are no amounts which required to be transferred by the Company to the Investor Education and Protection Fund by the Company

(iv) a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (iv) (a) and (b) contain any material misstatement

(v) The Company has not proposed any interim or final dividend during the year

(vi) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated for the during the year for all relevant transactions recorded in the software. Further, during the course of our audit, we have did not come across any instance of the audit trail feature being tampered with after it has become operational by the Company.

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

RASIK MAKKAR
Partner
M. No. 086414
Firm Regd. No. 003753N
Date:07/09/2026
Place: New Delhi
UDIN-

ANNEXURE A TO THE AUDITOR'S REPORT

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of M/s Rockingdeals Circular Economy Limited on the accounts of the company for the period ended 31st March, 2026]

'Report on Other Legal and Regulatory Requirements'

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

i. In respect of its fixed assets:

a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner in such a manner that every property, plant and equipment is verified at least once in a year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or intangible assets or both during the year.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by the management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the returns or statements filed by the Company with such banks are in agreement with the books of account of the Company

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has made investment in Subsidiary Companies, provided guarantee to any other parties and granted advances to any other parties in the nature of loans, unsecured.

a) The Company has granted loans or advances and provided guarantee to any other entity during the year. details of which are as given below. The company has not provided any security to any other entity (ies) during the year.

A. The company has not provided loans or given advances in the nature of loans or provided security to any of its Subsidiaries , Joint Ventures & Associates. Accordingly, the requirement to report on Clause 3(iii) (a)(A) of the order is not applicable.

Further , the company has provided stood guarantee to Punjab National Bank of Rs 800.00 lakhs on behalf of Sustainquest Private Limited (subsidiary) and guarantee to Punjab National Bank of Rs 495.00 lakhs on behalf of Rocking deal Private Limited (Associate Entreprises)

B. The Company has provided unsecured loans & Guarantee to parties other than subsidiaries, Joint ventures and Associates as mentioned below:

Particular	**Loan (Amounts in Rs. Lakhs)**
Aggregate Amount during the year -Other Employees (As staff Advance)	13.11
Balance outstanding as at Balance sheet date -Other Employees (As staff Advance)	0.00

b) The Company has made investments and provided any guarantee or provided security or granted any advances in the nature of loans during the year. And In our opinion, the terms and conditions of making investments , providing guarantee & grant of all loans during the year are, prima facie, not prejudicial to the interest of the Company.

c) In the case of loans granted by the Company, in our opinion the schedule of repayment of principal has been stipulated and in our opinion the repayments /receipts of the principal amount and the interest are regular. The Company is not charging any interest on the amount advanced to its staff.

d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at balance sheet date.

e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties. Accordingly, the provisions of clause 3(iii)(e) of the Order are not applicable.

f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment. Accordingly, the provisions of clause 3(iii)(f) of the Order are not applicable.

iv. According to the information and explanations given to us and on the basis of our examination of the records, Company has complied with the provisions of Section 185 and Section 186 of the Companies Act, 2013, with respect to the granting of loans, and the provision of guarantees or securities.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits as per directives issued by RBI and provision of section 73 to 76 or any relevant provisions 1of the companies Act 2013, and rules made thereunder. Accordingly, clause 3(v) of the Order is not applicable.

vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

vii. (a) The Company is generally regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and other material statutory dues, as applicable, to the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable except as Follows:

Name of Statue	Nature of Dues	Period to which amount relates	Amount involved and not paid (In lakhs)	Remarks
Income tax Act , 1961	Income tax	2014-15	1.06	-
Income tax Act , 1961	Income tax	2025-26	1.91	
Labour Welfare fund		2023-24	0.06	
Labour Welfare fund		2024-25	0.31	
Labour Welfare fund		2025-26	0.32	

(b) There are no statutory dues referred to in sub-clause (a) that have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

ix. According to the information and explanations given to us and on the basis of our examination of the records of the Company,

a) the Company has not defaulted in the repayment of any loans or other borrowings or in the payment of interest thereon to any lender

b) The company is not declared a wilful defaulter by any bank or financial institution or other lender

c) The term loans were applied for the purpose for which the loans were obtained

d) The funds raised on short term basis have not been utilised for long term purposes.

e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures

f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies

x. (a) The Company has raised moneys by way of further public offer during the year were applied for the purposes for which those are raised..

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and thus, clause 3(x)(b) is not applicable in the case of the Company.

xi. (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. Accordingly, the reporting under Clause 3(xi)(b) of the Order is not applicable to the Company

(c) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, the Company has not

received whistle-blower complaints during the year, which have been considered by us for any bearing on our audit and reporting.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable;

xiii. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, wherever applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.

xiv. (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable

xvii. The Company has not incurred cash losses in the current and in the immediately preceding financial year

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. The Company has fully spent the required amount towards Corporate Social responsibility (CSR) and there are no unspent CSR amounts for the year requiring a transfer to a fund specified in Schedule VII of the Act or special account in compliance with the provision of sub-section (6) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year

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

Rasik Makkar
Partner
(Membership No.: 086414)
Place: New Delhi
Date: 07/09/2026
UDIN:

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF M/S ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s **Rockingdeals Circular Economy Limited** ("the Company") as of March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that are operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section

143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by ICAI. Those Standards and the Guidance Note require that We comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI.

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

Rasik Makkar
Partner
(Membership No.: 086414)
Place: New Delhi
Date:07/09/2026
UDIN :

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
CIN: L29305HR2002PLC135331
Standalone Statement of balance sheet as at March 31,2026
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	Note No.	As At 31th Mar 2026	As At 31st March 2025
A EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	3	698	566
(b) Reserves and Surplus	4	6,031	3,484
(c) Money received against share warrants			
		6,729	**4,050**
2 Share application money pending allotment			
3 Non Current Liabilities			
(a) Long term Borrowings	5	121	4
(b) Deferred Tax Liabilities (Net)	12	-	-
(c) Other Long term Liabilities		-	-
(d) Long term Provisions	9	25	11
		147	**15**
4 Current Liabilities			
(a) Short Term borrowings	6	926	745
(b) Trade Payable	7		
(A) total outstanding dues of micro enterprises and small enterprises; and		20	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		585	224
(c) Other Current Liabilities	8	278	178
(d) Short Term Provisions	9	240	217
		2,049	**1,364**
Total		**8,924**	**5,429**
B ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment & Intangible Assets	10		
(i) Property, Plant and Equipment		1,310	1,292
(ii) Intangible Assets			-
(iii) Capital work in progress		-	-
(iv) Intangible Assets under development			
(b) Non-current Investments	11	174	128
(c) Deferred Tax Assets (Net)	12	53	31
(d) Long term loans & advances	13	78	92
(e) Other non-current assets			
		1,615	1,542
2 Current Assets			
(a) Current Investments		-	-
(b) Inventories	14	4,658	2,568
(c) Trade Receivables	15	1,470	928
(d) Cash and Cash Equivalents	16	305	66
(e) Short term loans & advances		-	-
(f) Other Current Assets	17	875	324
		7,309	3,886
Total		**8,924**	**5,429**

See accompanying Notes to the Financial Statements 1 to 34

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITED

Rasik Makkar
Partner
M No 086414
Place :
Date 07/09/2026

AMAN PREET
(CFO & MD)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN :03193553

Neha Mehta
Company Secretary
M. No. A59264

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
CIN: L29305HR2002PLC135331
Standalone Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Note No.	31st March 2026	31st March 2025
I	Revenue from Operations	18	10,074	5,544
II	Other Income	19	41	11
III	**Total income (I+ II)**		**10,115**	**5,554**
IV	**EXPENSES**			
	Purchase of Stock -in Trade	20	9,965	4,028
	Changes in inventory of finished goods, work-in -progress, stock-in trade	21	(2,090)	(277)
	Employee benefits expenses	22	340	317
	Finance Costs	23	84	54
	Depreciation and Amortization Expense	10	294	255
	Other Expenses	24	674	425
	Total Expenses (IV)		**9,266**	**4,802**
V	**Profit before exceptional and extraordinary items and tax (III -IV)**		**849**	**752**
VI	Exceptional Items		-	-
VII	**Profit before extraordinary items and tax (V-VI)**		**849**	**752**
VIII	Extraordinary Items		-	-
IX	**Profit before Tax (VII-VIII)**		**849**	**752**
	Profit & Loss Appropriations			
X	Tax Expense :			
	1) Current Tax		271	234
	2) Deferred Tax		(22)	(26)
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		**600**	**544**
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)**		**600**	**544**
XVI	Earning Per Equity Share (Rs.)			
	1) Basic	25	9.81	9.62
	2) Diluted		9.81	9.62

See accompanying Notes to the Financial Statements 1 to 34

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITED

Rasik Makkar
Partner
M No 086414
Place :
Date 07/09/2026

AMAN PREET
(CFO & MD)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN :03193553

Neha Mehta
Company Secretary
M. No. A59264

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
Audited Standalone Cash Flow Statement for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	31st Mar 2026	31st March 2025
Cash Flow From Operating Activities	849	752
Net Profit Before Taxation		
Adjustments For:		
Depreciation on Fixed Assets	294	255
Interest Expense	84	54
Deduct:		
Profit on Sale of Fixed Assets	-	-
Interest Income	32	5
Operating Profit Before Working Capital Changes	**1,195**	**1,056**
Adjustments For :		
(Increase) /Decrease In Inventories	(2,090)	(277)
(Increase) /Decrease In Trade Receivables	(542)	(340)
(Increase) /Decrease In Loans And Advances	14	(2)
(Increase) /Decrease In Other Current Assets	(552)	(12)
Increase/(Decrease) In Trade Payables	381	0
Increase/(Decrease) In Current Liabilties	100	91
Increase/(Decrease) In Provisions	37	2
Cash Generated From Operations	(1,458)	520
Less Income Tax Paid	271	197
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**(1,729)**	**322**
Cash Flow From Investing Activities		
(Purchase)/ Sale Of Investments	(46)	(127)
Profit on Sale of Investment	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(312)	(1,000)
Capital work in progress	-	-
Interest Received	32	5
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(326)**	**(1,122)**
Cash Flow From Financing Activities		
Net Proceeds From Issue Of Shares (Including Premium)	2,112	-
Short term borrowings	181	743
Share issue Expenses	(33)	-
Long Term Borrowing	118	(2)
Interest Paid	(84)	(54)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**2,294**	**686**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	239	(113)
Cash And Cash Equivalents At The Beginning Of The Period	66	179
Cash And Cash Equivalents At The Closing Of The Period	**305**	**66**

See accompanying Notes to the Financial Statements 1 to 34

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

Rasik Makkar
Partner
M No 086414
Place :
Date 07/09/2026

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITED

AMAN PREET
(CFO & MD)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN : 03193553

Neha Mehta
Company Secretary
M. No. A59264

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 3				
SHARE CAPITAL	**As At 31th Mar 2026**		**As At 31st March 2025**	
	Number	**(Rs. In Lakhs)**	**Number**	**(Rs. In Lakhs)**
Authorised Shares				
Equity Shares of Rs 10 each	1,00,00,000	1,000	70,00,000	700
Total	**1,00,00,000**	**1,000**	**70,00,000**	**700**
Issued Shares				
Equity Shares of Rs 10 each	56,59,000	566	56,59,000	566
Equity Shares of Rs 10 each (Rs. 5 each Called)	26,40,000	132	-	-
Total	**82,99,000**	**698**	**56,59,000**	**566**
Subscribed & Paid up				
Equity Shares of Rs 10 each fully paid up	56,59,000	566	56,59,000	566
Equity Shares of Rs 10 each partly paid up (Rs. 5 Per shares)	26,40,000	132	-	-
Total	**82,99,000**	**698**	**56,59,000**	**566**

(a) **Reconciliation of Equity shares outstanding at the beginning and at the end of the Year**

Equity Share	**As At 31th Mar 2026**		**As At 31st March 2025**	
	Number	**(Rs. In Lakhs)**	**Number**	**(Rs. In Lakhs)**
Shares outstanding at the beginning of the period	56,59,000	566	56,59,000	566
Bonus shares issued during the period	-	-	-	-
Share issued in IPO/Rights Issue	26,40,000	132	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	**82,99,000**	**698**	**56,59,000**	**566**
		-		-

(b) **Details of shareholders holding more than 5% Equity shares in the company.**

Name of Shareholder	**As At 31th Mar 2026**		**As At 31st March 2025**		**% Change in Holding**
	Number	**%**	**Number**	**%**	
Equity Shares of Rs. 10 each					
Aman Preet	26,61,450	32.07	20,61,450	36.43	(4.36)
Kulbir Chopra	15,66,520	18.88	16,23,270	28.68	(9.81)
	42,27,970	50.95	36,84,720	65.11	(14.17)

(c) **Details of Equity Shares Held by the Promoters at the end of the year:**

Name of the Shareholder	**As At 31th Mar 2026**		**As At 31st March 2025**		**% Change in Holding**
	Number	**%**	**Number**	**%**	
Aman Preet	26,61,450	32.07	20,61,450	36.43	(4.36)
Kulbir Chopra	15,66,520	18.88	16,23,270	28.68	(9.81)
	42,27,970	50.95	36,84,720	65.11	(14.17)

Terms and rights attached to equity shares:

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is entitled to one vote per share.
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

During the financial year ended March 31, 2026, the Company made a Rights Issue of 26,40,000 equity shares of face value of ₹ 10/- each to the existing shareholders in the ratio of 1:2. As per the terms of the issue, the Company has called up and received 50% of the face value, amounting to ₹ 5 Per Share] per equity share. The total amount realized from the rights issue during the year is ₹ 1,32,00,000. The voting rights to the partly paid-up shares are in proportion to the amount paid-up on such shares.

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 4		
Reserves And Surplus	**As At 31st Mar 2026**	**As At 31st March 2025**
Securities Premium		
Opening Balance	2,094	2,094
Add: Share issued premium amount	1,980	-
Less: Right Issue (FPO) Expense	(33)	-
Closing Balance	4,040	2,094
Surplus		
Opening Balance	1,390	846
Add: Profit/(Loss) for the year	600	544
Closing Balance	1,991	1,390
Total Reserves and Surplus	**6,031**	**3,484**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 5		
Long Term Borrowings	**As At 31st Mar 2026**	**As At 31st March 2025**
(a) Bonds/Debentures		
(b)Term Loan:		
Secured Loan:		
from Bank*	1	4
from other parties	120	-
Unsecured Loan:		
from Bank**	-	-
from other parties	-	0
Total Long Term Borrowings	121	4

Terms of Repayment

a). Vehicle Loan of Rs. 11.70 lacs @ rate 8.20 (Floating rate) % p.a repayable in 60 monthly instalments of Rs. 23,836/- from August 2022. Outstanding amount of said loan as on 31st March 2026 was Rs. 3,81,326/- (31st March 2025 was Rs. 6,05,556/-)
-Guarantor of loan: Mrs. Kulbir Chopra (Director of Company)
-Security: Hypothecation againest Vehical purchased

b). A loan of Rs. 25 lacs @16.25 % (Fixed rate) p.a. was taken in Month of July 2017. Oustandding amount of said loan as on 31st March 2026 was Rs. Nil/- (31st March 2025 Rs.1,000/-)

c) During the financial year 2025-26, the Company was allotted a property situated at RIICO, Rajasthan, for a consideration of ₹311.11 lakhs, payable over a period of three years. Based on the terms and substance of the arrangement, the Company has recognised the property as an asset in the Balance Sheet and the corresponding amount payable to Rajasthan Industrial Investment Corporation (RIICO) has been recognised as a liability.

Accordingly, the outstanding amount payable to RIICO, amounting to Rs. 2,01,24,406/- as at 31 March 2026, has been disclosed under borrowings/loan liability in the Balance Sheet. The accounting treatment has been made with due consideration to the requirements of Accounting Standard (AS) 19 – Leases, to the extent applicable to the underlying arrangement.

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 6		
Short-term Borrowings	**As At 31st Mar 2026**	**As At 31st March 2025**
(i) Short term borrowings:-		
(a) Loans repayable on demand		
Secured:		
from Bank*	839	743
from other parties	-	-
Unsecured:		
from Bank	-	-
from other parties	-	-
(b) Loans & advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans & Advances	-	-
	839	743
(ii) Current maturities of long term borrowings	87	2
Total short-term Borrowings	926	745

Terms of Repayment

a). Cash credit facility (from PNB Bank) of Rs 815 Lacs @9.00% (Repo rate+2.50%)p.a and outstanding balance as 31-03-2026 Rs. 7,95,55,389/-
-Guarantor of loan:
Personal guarantee of Mr. Amanpreet Singh ,Mrs. Kulbir Chopra and Mrs. Avneet Chopra (Directors of Company)
Corporate Guarantee : Rockingdeals Circular Economy Limited

-Security: Hypothecation of stocks and book debt, present and future arising out of genuine credit sale transactions.
Collateral Security : Flat No- 1702, 17th Floor, La lagune , C- Block, haider pur Viran, Sec-54 , Distt. Gurugram HR
-Margin: 25 % of Stock and BD (Book debt not more than 90 days).

b). Cash credit facility (from ICICI Bank) of Rs 500 Lacs @9.00% (Repo rate+3.50%)p.a and outstanding balance as on 31-03-2026 Rs. 40,74,464/-
-Guarantor of loan:
Personal guarantee of Mr. Amanpreet Singh ,Mrs. Kulbir Chopra and Mrs. Avneet Chopra (Directors of Company)
-Security: Hypothecation of stocks and book debt, present and future arising out of genuine credit sale transactions.
Collateral Security : D-50, Integrated Resource, Recovery park, Tholai, Jaipur, Rajasthan, India, 303001 &
Industrial Plot No 186, Sector-59, Part II, Industrial Estate, Faridabad, Haryana, India, 121004

c) Current maturities of Long term borrowings: Vehicle loan payable after 1 year as per payment Schedule Rs 2,87,590/- (Previous year Rs 2,45,465/-) and RICCO Loan Rs. 84 Lakhs

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 7		
Trade Payable	**As At 31st Dec 2025**	**As At 31st March 2025**
(i) total outstanding dues of micro enterprises and small enterprises; and	20	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	585	224
Branch		
Total Trade Payable	**605**	**224**

Note: There are dues to Micro and Small Enterprises amounting to Rs. 19.97 Lakhs as at 31st March, 2026, determined to the extent such parties have been identified on the basis of information available with the Company, which require disclosure under the Micro, Small and Medium Enterprises Development Act, 2006, subject to confirmation.

Trade Payable ageing schedule for the year ended as on March 31, 2026:

Particulars	**MSME**	**Other than MSME**
Outstanding for following periods from due date of payment		
Less than 1 Year	6	535
1-2 Years	14	39
2-3 Years	-	11
More Than 3 Years	-	-
		-
Total Trade Payable	**20**	**585**
	-	**-**

Trade Payable ageing schedule for the year ended as on March 31, 2025:

Particulars	**MSME**	**Other than MSME**
Outstanding for following periods from due date of payment		
Less than 1 Year	-	217.05
1-2 Years	-	6.59
2-3 Years	-	-
More Than 3 Years	-	-
		-
Total Trade Payable	**-**	**223.64**
	-	**-**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 8		
Other Current Liabilities	**As At 31st Mar 2026**	**As At 31st March 2025**
TDS & TCS Payable	14	16
GST PAYABLE	-	7
PF Payable	0	0
ESI Payable	0	0
LWF Payable	1	0
Audit Fees Payable	3	3
Salary Payable	18	27
Advances from Customers	233	119
Security Deposits	-	2
Expenses payable	3	4
Advance - Others	6	0
Total Other Current Liabilities	**278**	**178**

NOTE 9		
Provisions	**As At 31st Mar 2026**	**As At 31st March 2025**
Long term Provisions		
(a) Provision for Employee benefits		
Provision for Gratuity	25	11
Provision for Earned leave	0	0
Total Long term Provisions	**25**	**11**
Short Term Provisions		
(a) Provision for Employee benefits		
Provision for Gratuity	1	0
Provision for Earned leave	0	0
(b) Others:-	-	
Provision for Expenses	-	-
Provision for Tax	239	217
Total Short term provisions	**240**	**217**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 11		
Non Current Investments	**As At 31st Mar 2026**	**As At 31st March 2025**
(a) Investment Property	-	-
(b) Investment in Equity Instruments *	173	24
(c) Investments in Preference shares	-	-
(d) Investmnets in Goverenmnet or Trust securities	-	-
(e) Investment in debentures or bonds	-	-
(f) Investments in Fixed Deposits	-	103
(g) Investments in Partnership firms/LLP	-	-
(h) Other Non-current Investments	-	-
(i) Investment in Gold	1	1
Total Non Current Investments	**174**	**128**

* Investment in Equity Instruments- Investment in Equtiy of wholly owned Subsidary Company in India and Dubai

- Sustainquest Private Limited- 15,00,000 Equity shares @ Rs.10/- (India)
- Rocking Deals General Trading L.L.C 10000 equity Shares @ AED 10/- (Dubai)

Note: The Company has remitted the investment amount in Rocking Deals General Trading L.L.C during the year.

NOTE 12		
Deferred Tax Assets(Net)	**As At 31st Mar 2026**	**As At 31st March 2025**
Deferred Tax Asset relating to Fixed Assets		
Opening Balance	31	5
Add- DTL(Reversal) made during the year	22	26
Less-Reversal Made during the year	-	-
Total Deferred Tax Assets(net)	**53**	**31**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 13		
Long-term loans & Advances	**As At 31st Mar 2026**	**As At 31st March 2025**
Secured, Considered good		
Capital Advances	-	-
Loans & advances to related parties (giving details thereof)	-	-
Other Loans & advances (Specify Nature)	-	-
	-	
UnSecured, Considered good	-	
Capital Advances	-	-
Loans & advances to related parties	-	-
Other Loans & advances	55	35
	-	
Security deposit, Considered good	-	
Other Loans & advances	23	57
	-	
Doubtful	-	
Capital Advances	-	-
Loans & advances to relted parties	-	-
Other Loans & advances	-	-
	-	
Total Long term loans & advances	**78**	**92**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 14		
Inventories	**As At 31st Mar 2026**	**As At 31st March 2025**
Stock-in Trade (in respect of goods acquired for trading)	4,610	2,568
Stock-in transit	48	-
Total Inventories	**4,658**	**2,568**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 15		
Trade receivables	**As At 31st Mar 2026**	**As At 31st March 2025**
Trade Receivables(Unsecured) (Considered Good()	1,470	928
Total Trade receivables	**1,470**	**928**

Trade Receivables ageing schedule 31-03-2026

Particulars	**Undisputed (Considered Good/Doubtful)**	**Disputed (Considered Good/Doubtful)**
Outstanding for following periods from due date of payment		
Less than 6 Months	478	-
6months - 1 Year	154	-
1-2 Years	656	-
2-3 Years	182	-
More than 3 Years	-	-
Total Trade receivables	**1,470**	**-**
	-	-

Trade Receivables ageing schedule 31-03-2025

Particulars	**Undisputed (Considered Good/Doubtful)**	**Disputed (Considered Good/Doubtful)**
Outstanding for following periods from due date of payment		
Less than 6 Months	167	-
6months - 1 Year	572	-
1-2 Years	189	-
2-3 Years	-	-
More than 3 Years	-	-
Total Trade receivables		**-**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
Notes forming part of the Financial Statements as at and for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

NOTE 16		
Cash and Cash Equivalent	**As At 31st Mar 2026**	**As At 31st March 2025**
(i) Cash & cash Equivalents		
Balance with Banks #	160	53
Cheques, drafts on hand	-	-
Cash on Hand	146	13
Total Cash and Cash Equivalent	**305**	**66**

Particulars	**As At 31st Mar 2026**	**As At 31st March 2025**
Balance with Banks		
Current Accounts	0	1
Debit balance of Bank OD/ CC A/c	1	5
Deposits Accounts - with less than 12 months maturity	158	47
Deposits Accounts - with less than 12 months maturity		-
Total	**160**	**53**
		-

NOTE 17		
Other Current Assets	**As At 31st Mar 2026**	**As At 31st March 2025**
Balance with Revenue Authorities	274	193
Advance to Suppliers	596	123
Prepaid expenses	4	5
Other Current Asset	1	2
Recoverable in Cash or Kind	-	-
Total Other Current Assets	**875**	**324**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
Notes forming part of the Financial Statements for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

10. Property, Plant & Equipments

Block of Assets	Gross Block				Depreciation					Net Block	
	01-04-2025	Additions	Sale/Adj.	31-03-2026	01-04-2025	For the Year	Sale/Adj.	Residual Value Adjustment	31-03-2026	31-03-2026	31-03-2025
Land		311		311	-	-	-	-	-	311	-
Buildings	509		-	509	172	16	-	-	188	321	338
Computers And Data Processing Units	184	1	-	185	117	43	-	-	159	25	67
Furniture And Fittings	990		-	990	134	221	-	-	356	634	856
Office Equipments	35			35	8	12	-		20	15	26
Motor Vehicles	14		-	14	9	2	-	-	10	3	5
Grand Total	**1,732**	**312**	**-**	**2,044**	**440**	**294**	**-**	**-**	**734**	**1,310**	**1,292**
	-										-

Block of Assets	Gross Block				Depreciation					Net Block	
	01-04-2024	Additions	Sale/Adj.	31-03-2025	01-04-2024	For the Year	Sale/Adj.	Residual Value Adjustment	31-03-2025	31-03-2025	31-03-2024
Buildings	509	-	-	509	155	17	-	-	172	338	355
Computers And Data Processing Units	182	1	-	184	3	113	-	-	117	67	179
Furniture And Fittings	27	964	-	990	21	113	-	-	134	856	5
Office Equipments		35		35	-	8	-		8	26	-
Motor Vehicles	14		-	14	6	2	-	-	9	5	7
Grand Total	**732**	**1,000**	**-**	**1,732**	**185**	**255**	**-**	**-**	**440**	**1,292**	**547**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 18		
Revenue from Operations	**As At 31st Mar 2026**	**31st March 2025**
Sale of Products	10,056	5,533
Sale of Services	-	-
Other Operating revenue	18	10
Total Revenue from Operations	**10,074**	**5,544**

NOTE 19		
Other Income	**As At 31st Mar 2026**	**31st March 2025**
Interest Income	32	5
Gurantee Fee	2	-
Gain on Sale of Fixed asset	-	-
Other non-operating income	7	6
Total Other Income	**41**	**11**

NOTE 20		
Purchase of Stock -in Trade	**As At 31st Mar 2026**	**31st March 2025**
Purchases	9,916	4,028
Purchases in transit	48	
Total Cost of Purchase	**9,965**	**4,028**

NOTE 21		
Change in Stock	**As At 31st Mar 2026**	**31st March 2025**
Opening Stock	2,568	2,291
Closing Stock	4,658	2,568
Change in Stock	**(2,090)**	**(277)**

NOTE 22		
Employee Benefit Expense	**As At 31st Mar 2026**	**31st March 2025**
Salary & wages	322	304
Contributions to PF	1	4
Contributions to ESI	2	3
Earned leave Expense (Written back)	0	(0)
Grautiy expense	15	5
Staff Welfare	0	1
Total Employee Benefit Expense	**340**	**317**

NOTE 23		
Finance Cost	**As At 31st Mar 2026**	**31st March 2025**
Interest Expenses	81	49
Other borrowings cost	3	5
Total Finance Cost	**84**	**54**

NOTE 24		
Other Expenses	**As At 31st Mar 2026**	**31st March 2025**
Payment to auditors*	5	4
Business Promotion	96	37
Repair & Maintainance	3	3
Fuel & Power Expense	36	35
Rates & Taxes	11	3
Legal & Professional expenses	56	29
Rent	216	181
Preliminary expense written off	-	-
Bank Charges	8	4
Insurance Expense	5	8
Vehical running Expenses	33	1
Tour & Travelling Expenses	37	10
Telephone & Internet Expense	5	0
Software Mainatance Expense	7	11
Security Services	21	58
Warehouse Manpower and Other Charges	49	-
CSR Expense	15	7
Miscellaneous Office Expenses	13	2
Forex Profit/ Loss	5	-
Commission Expenses	52	31
Total Other Expenses	**674**	**425**

Payment to auditors*		
for audit fees	2	2
for taxation matters	2	1
for company law matters	-	-
for management services	1	1
for other services #	-	-
for reimbursement of expenses	0	0
	-	-
Total payment to auditors	**5**	**4**

Note 25		
Earning Per Share	**As At 31st Mar 2026**	**31st March 2025**
Basic Earning Per Share		
Profit available for distribution (A)	600	544
Weighted average number of Equity shares (Adjusted average number of Equity shares) (B)	61,18,288	56,59,000
Basic Earning Per Share (A) / (B)(In Rs)	**9.81**	**9.62**
Diluted Earning Per Share		
Profit available for distribution (C)	600	544
Weighted average number of Equity shares (Adjusted average number of Equity shares) (D)	61,18,288	56,59,000
Diluted Earning Per Share (C) / (D)(In Rs)	**9.81**	**9.62**

Note 26: Ratio

Particulars	Units	31st March 2026	31st March 2025	% change from March 31, 2025 to Mar 31, 2026
Current Ratio	Times	3.57	2.85	25.23
Debt-Equity Ratio	Times	0.16	0.18	(15.81)
Debt Service Coverage ratio	Times	14.29	18.77	(23.84)
Inventory Turnover ratio	Times	2.18	1.54	41.17
Trade Receivable Turnover Ratio	Times	8.40	7.31	14.91
Trade Payable Turnover Ratio	Times	24.05	18.03	33.40
Net Capital Turnover Ratio	Times	1.92	1.93	(0.66)
Net Profit ratio	Percentage	5.96%	9.82%	(39.29)
Return on Equity ratio	Percentage	11.14%	14.40%	(22.66)
Return on Capital Employed	Percentage	12.00%	16.81%	(28.63)
Return on Investment	Percentage	-	-	-

Note 26.2: Elements of Ratio

Ratios	31st March 2026		31st March 2025	
	Numerator	Denominator	Numerator	Denominator
Current ratio	7,309.29	2,048.89	3,886.32	1,364.27
Debt- Equity Ratio	1,047.47	6,729.00	748.83	4,049.75
Debt Service Coverage ratio	1,226.62	85.82	1,061.12	56.54
Inventory Turnover ratio	7,874.81	3,613.36	3,751.34	2,429.91
Trade Receivable Turnover Ratio	10,074.27	1,199.01	5,543.51	758.13
Trade Payable Turnover Ratio	9,964.61	414.25	4,028.42	223.40
Net Capital Turnover Ratio	10,074.27	5,260.40	5,543.51	2,875.64
Net Profit Ratio	600.39	10,074.27	544.15	5,543.51
Return on Equity ratio	600.39	5,389.38	544.15	3,777.68
Return on Capital Employed	932.79	7,776.48	806.50	4,798.59
Return on Investment	Since the Company is not involved in treasury operations, this ratio is not computed			

Note 26.3: Reasons for more than 25% increase/ (decrease) in above ratios

Particulars	% change from March 31, 2025 to Mar 31, 2026
Current Ratio	Increase in current ratio is due to increase in paid stock.
Debt-Equity Ratio	Decrease reflects prudent leveraging through CC loan and increase in equity.
Debt Service Coverage ratio	Declined ratio indicates slow earnings and statigically increase leveriage.
Inventory Turnover ratio	Higher ratio during the year mainly is due to higher purchase and sales activity resulting in improved inventory movement.
Trade Receivable Turnover Ratio	Increase due to improved recovery from customers and higher turnover
Trade Payable Turnover Ratio	Increase is due to faster payment to suppliers and improved creditor management
Net Capital Turnover Ratio	Improved capital efficiency, indicating better utilisation of shareholder funds.
Net Profit ratio	Profitability decreased mainly due to increase in operating costs and competitive pricing pressure resulting in lower profit margins.
Return on Equity ratio	Temporary dip due to competitive pricing pressure and increase in equity base.
Return on Capital Employed	Temporary dip due to due to lower profitability and increase in the equity base.
Return on Investment	NA

Note 26.4: Consideration of Element of Ratio

i. Current Ratio:	Numerator= Current Assets Denominator= Current Liabilities
ii. Debt-Equity Ratio:	Numerator = Total Debt Denominator = Total Equity - Revaluation Reserve
iii. Debt Service Coverage ratio:	Numerator = Profit before Tax + Finance cost + Depreciation Denominator = Repayment of Borrowings + Interest on Borrowings
iv. Inventory Turnover ratio:	Numerator = Cost of Goods Sold Denominator = Average Inventory
v. Trade Receivable Turnover Ratio:	Numerator = Total Sales Denominator =Average Trade Receivables
vi. Trade Payable Turnover Ratio:	Numerator = Total Purchases Denominator = Average Trade Payables
vii. Net Capital Turnover Ratio:	Numerator = Revenue from operations Denominator = Working Capital (i.e. Current Assets - Current Liabilities)
viii. Net Profit ratio:	Numerator = Net Profit after tax Denominator = Revenue from operations
ix. Return on Equity ratio:	Numerator = Net Profit after tax Denominator = Average Shareholder's Equity
x. Return on Capital Employed:	Numerator = Earning before interest and taxes Denominator = Total Networth+ Total Debt+ Total Deferred Tax Liability
xi. Return on Investment:	Numerator = Earning before interest and taxes Denominator= Total Assets

Notes to the financial statements for the year ended March 31, 2026

(Currency: Indian Rupees in Lakhs)

27. Contingent Liabilities (Accounting Standard – 29)

Contingent Liabilities	As At 31st March 2026 (Rs. In Lakhs)	As At 31st March 2025 (Rs. In Lakhs)
(i) Contingent liabilities		
(a) Claims against the company not acknowledged as debt	-	-
(b) Guarantees*	800.00	495.00
(c) Other money for which the company is contingently liable	0	2.00
(i) Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account & not provided for	-	-
(b) Uncalled Liabilities on shares & other investments party paid	-	-
(c) Other commitments	-	-
Total contingent liabilities	**800.00**	**497.00**

* During the year, the Company has provided its property as security for credit facilities availed by its subsidiary, M/s Sustainquest Private Limited. The credit facilities include a cash credit limit of ₹800.00 lakhs. In the previous year, the Company had provided its property as security for credit facilities of ₹495.00 lakhs availed by its associate enterprise, M/s Rocking Deals Private Limited. By offering its property as collateral, the Company has facilitated the availability of financial resources to the respective group entity and has undertaken an obligation towards the secured credit facilities. The arrangement reflects the financial support extended by the Company to its group entities to meet their working capital and operational requirements. The provision of such security has been made as part of the Company's overall financial arrangement with its group entities.

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(Currency: Indian Rupees in Lakhs)

28. Commitments

Estimated amount of contracts remaining to be executed on capital account (net of advance already made) and not provided for is Rs. Nil (PY: Rs. Nil).

29. Information pursuant to para 5(viii) of the General Instructions to the Statement of Profit and Loss

(a). Value of Imports on C.I.F Basis: Rs. NIL (PY: Rs. NIL)

(b). Expenditure in foreign currency (on accrual basis): Rs. NIL (PY: Rs. NIL)

(c). Consumption of raw materials and Components and Spare Parts: Rs. NIL (PY: Rs. NIL)

(d). Earnings in foreign currency (on accrual basis): Rs. NIL (PY: Rs. NIL)

(e). Remittance made on account of dividends in foreign currency: Rs. NIL (PY: Rs. NIL)
During the year, there was no such remittance of dividends.

30. Auditor Remuneration

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
As Auditor	2.20	1.75
for taxation matters	1.60	1.15
For Other services (Certification)	0.70	0.70
TOTAL	**4.50**	**3.60**

Notes to the financial statements for the year ended March 31, 2026

(Currency: Indian Rupees in Lakhs)

31. Related Party disclosures (Accounting Standard – 18)

a) **List of related parties**

Names of related parties

Name of the Party	Relationship
Aman Preet	Managing Director / CFO
Avneet Kaur	Director
Kulbir Chopra	Director
Prabhkamal Singh Sahni	Director
Ravtej Singh Teer	Director
Tarun Goel	Director till 30-11-2024
Preeti Singh	Relative of Director
Deepika Dixit	Key Managerial Personnel
Gaurav Gupta	Key Managerial Personnel
Neha Mehta	Key Managerial Personnel
Finity India	Propreiotorship of Director
AAA Services	Propreiotorship of Director
HK Enterprises	Entity in Which director has significant influence
Karma Enterprises	Entity in Which director has significant influence
Rocking Deals Pvt Ltd.	Entity in Which director has significant influence
Rocking Deals (Hyd) Pvt Ltd.	Entity in Which director has significant influence
Harkrishanji Products Pvt Ltd	Entity in Which director has significant influence
Rocking Deals General Tradng LLC	Subsidiary company
Sustainquest Pvt Ltd	Subsidiary company

Notes to the financial statements for the year ended March 31, 2026

(Currency: Indian Rupees in Lakhs)

b) Transactions with Related Parties:

FY 2025-26						
Sr. No.	**Nature of Transactions**	**Subsidiaries**	**Entity in Which director has significant influence**	**Key Managerial Personnel**	**Others**	**Total**
1.	Turnover (Sales)	0.38	8.70	Nil	Nil	9.08
2.	Purchase	0.28	57.43	Nil	83.03	140.73
3.	Salary	Nil	Nil	45.19	Nil	45.19
4.	Proffesional fee	Nil	Nil	Nil	Nil	Nil
5.	Loan Taken (Repaid)	Nil	Nil	Nil	Nil	Nil
6.	Loan Repaid	Nil	Nil	Nil	Nil	Nil
7.	Gurantee Fee income	1.73	Nil	Nil	Nil	1.73
8.	Investments	149.00	Nil	Nil	Nil	149.00

Disclosure in respect of Material Related Party Transactions during the period: Apart from the above, (Amount in Lakhs and transactions are reported without taxes)

1. Salary paid to Mr. Aman Preet Rs. 24.00, to Avneet Rs. 5.00, Kulbir Rs. 10.5, Depika Dixit Rs. 5.49 and Neha Mehta Rs. 0.20.
2. Sale made to SustainQuest Private Limited Rs.0.37, Harkrishan Product Private Limited Rs.8.70.
3. Purchased made from SustainQuest Private Limited Rs.0.27 , Harkrishan Product Private Limited Rs.57.42 and from AAA services Rs.83.02.
4. Gurantee Fee income from SustainQuest Private Limited Rs. 1.73
5. Investment in equity shares in Sustainquest pvt ltd Rs 149.00.

ROCKINGDEALS CIRCULAR EOCONOMY LIMITED

(Formerly Known as TECHNIX ELECTRONICS LIMITED)

Notes to the financial statements for the year ended March 31, 2026

(Currency: Indian Rupees in Lakhs)

Apart from the above, The Company has undertaken the reimbursement of various expenses incurred by its Directors and related parties on behalf of the Company and its associated entities. These expenses have been facilitated through Imprest Accounts.

FY 2024-25						
Sr. No.	**Nature of Transactions**	**Subsidiaries**	**Entity in Which director has significant influence**	**Key Managerial Personnel**	**Others**	**Total**
1.	Turnover (Sales)	Nil	483.01	Nil	0.86	483.86
2.	Purchase	Nil	77.87	Nil	76.55	154.42
3.	Salary	Nil	Nil	68.60	Nil	68.60
4.	Proffesional fee	Nil	Nil	0.25	Nil	0.25
5.	Loan Taken	Nil	Nil	Nil	Nil	NIL
6.	Loan Repaid	Nil	Nil	Nil	Nil	NIL
7.	Investments	23.85	Nil	Nil	Nil	23.85

Disclosure in respect of Material Related Party Transactions during the period: Apart from the above, (Amount in Lakhs and transactions are reported without taxes)

6. Salary paid to Mr. Aman Preet Rs. 42.00, to Gaurav Gupta Rs. 6.00, Jitender Rs. 13.22 , Tarun Rs. 0.75 and Deepika Dixit Rs. 6.63.
7. Sale made to Rocking Deals Private Limited Rs.433.35, Harkrishan Product Private Limited Rs.49.66 and to AAA Associates Rs 0.86 .
8. Purchased made from AAA Services Rs.76.55 , Harkrishan Product Private Limited Rs.2.68 and from Rocking Deals Private Limited Rs.75.19.
9. Director sitting fee paid to Mr. tarun Rs. 0.25

Notes to the financial statements for the year ended March 31, 2026

(Currency: Indian Rupees in Lakhs)

10. Investment in equity shares in Sustainquest pvt ltd Rs 1.00 and in Rocking deals general Tradng LLC (In Dubai) Rs 22.85 .

Apart from the above, The Company has undertaken the reimbursement of various expenses incurred by its Directors and related parties on behalf of the Company and its associated entities. These expenses have been facilitated through Imprest Accounts.

Balance Outstanding of Related Parties :

Name of Party	Receivable/Payable	As at March 31, 2026	As at March 31, 2025
Rocking Deals Pvt Ltd.	Receivable/ (Payable)	910.30	838.68
Harkrishanji Products Pvt Ltd (HR)	Receivable/ (Payable)	NIL	NIL
Rocking deals general Tradng LLC	Receivable/ (Payable)	10.43	(12.42)
AAA Services	Receivable/ (Payable)	29.44	NIL
Salary & remuneration payable (Director and key managerial Personal)	Receivable/ (Payable)	0.20	(5.33)
Investment in equity shares of Subsidiary	Receivable/ (Payable)	172.85	23.85

32. Disclosure pursuant to Accounting Standard – 15 'Employee Benefits'

General Description

i. Contribution to Provident Fund (Defined Contribution)

The Company's provident fund scheme (including pension fund scheme for eligible employees) is a defined contribution plan. The expenses charged to the Statement of Profit and Loss under the head Contribution to Provident Fund is (31-03-2026 Rs1.64) (31-03-2025 Rs. 3.96)

ii. Gratuity (Defined benefit plan)

The Company has a defined benefit gratuity plan. Every employee who has completed service of five years or more with the Company, is entitled to receive gratuity on retirement / Resignation / Death, @15 days salary (last drawn basic salary) for each completed year of service with the Company. During the year the Company has provided Rs. 14.59 lakhs (PY 4.57 Lakhs) towards gratuity, on the basis of actuarial valuation by a registered valuer.

iii. Leave salary (short term compensated absences)

Leave salary is payable at the time of retirement or resignation of an employee. During the year the Company has paid/provided Rs 0.10 lakhs (PY -0.18 Lakhs) , towards leave salary, on the basis of actuarial valuation by a registered valuer.

b. The following tables set out disclosures prescribed by AS 15 in respect of company's unfunded gratuity plan.

(i) Changes in the present value of defined benefit obligation representing reconciliation of opening and closing balances thereof:

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Present value of obligation as at the beginning of the year:	10.86	6.28
Interest cost	0.76	0.45
Current service cost	5.92	5.63
Past Service Cost	-	-
Benefits paid	-	-
Actuarial (gain) / loss on obligation	7.91	(1.51)
Closing Present value of obligation	25.45	10.86

(ii) Actuarial gain/ loss recognized in the Statement of Profit and Loss:

Notes to the financial statements for the year ended March 31, 2026

(Currency: Indian Rupees in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Actuarial gain/ (loss) for the year obligation	7.91	(1.51)
Total (gain)/ loss for the year	7.91	(1.51)
Actuarial (gain)/ loss recognized during the year.	7.91	(1.51)

(iii) The amounts recognized in the Balance Sheet are as follows:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Present value of obligation as at the end of the year	25.45	10.86
Funded value of assets (unfunded)	-	-
Net assets / (liability) recognized in balance sheet	(25.45)	(10.86)

(iv) The amounts recognized in the Statement of Profit and Loss are as follows:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Current service cost	5.92	5.63
Past service cost	-	-
Interest cost	0.76	0.45
Expected return on plan assets	-	-
Net actuarial (gain) / loss recognized in the year	7.91	(1.51)
Expenses recognised in the statement of profit and loss	14.59	4.57

(v). Actuarial assumption (for both Gratuity and Leave Encashment):

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salary Growth *	6%	6%
Discount Rate	7.90%	7.04%
Up to 30 Years	5%	5%
From 31 to 44 years	3%	3%
Above 44 years	2%	2%
Mortality Table	IALM (2012 - 14)	IALM (2012 - 14)
Retirement Age (in years)	60	60

(Currency: Indian Rupees in Lakhs)

33. Deferred Taxes (AS – 22)

In compliance with Accounting Standard – 22 on "Accounting for taxes on Income" issued by the Institute of Chartered Accountant of India, Deferred Tax Assets for the period ended 31.03.2026 has been recognized.

34. Prior period comparatives

The company has reclassified and regrouped its prior period profit and loss and balance sheet items to confirm to this year's classification.

In term of our report of even date attached

For Akar & Associates	For & on behalf of the Board of Directors
Chartered Accountants	**For Rockingdeals Circular Economy Limited**
Firm Registration No: 003753N	**(Formerly Known as Technix Electronics Limited**

Rasik Makkar	**CFO & MD**	**Director**
Partner	Aman Preet	Kulbir Chopra
Membership No. 086414	DIN: 00140021	DIN:03193553

Place: Delhi

Date:07/09/2026

Neha Mehta
Company Secretary
M. No. A59264

1. Corporate information

Rockingdeals Circular Economy Limited was incorporated on July 29, 2002, with the purpose of engaging in the trading of mobile phones, electronics, home appliances, apparels, and various household-related items.

2. Summary of Significant accounting policies

a) Basis of Preparation of Financial Statements

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis, under the historical cost convention and on the accounting principles of a going concern.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The financial statements are presented in Indian rupees unless otherwise stated.

b) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosure of contingent liabilities on the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of financial statements which in management's opinion are prudent and reasonable. Actual results may differ from the estimates used in preparing the accompanying financial statements. Any revision to accounting estimates is recognised prospectively in current and future periods.

c) Property, Plant & Equipment

Tangible assets are stated at cost less accumulated depreciation. The total cost of assets comprises its purchase price, freight, duties, taxes and any other incidental expenses directly attributable to bringing the asset to the working condition for its intended use.

Intangible assets are recognized if it is probable that the future economic benefits that are attributable to the assets will flow to the Company and cost of the assets can be measured reliably.

d) Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down value (WDV). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

e) Inventories

The Company makes valuation of inventory on the basis of cost or net realizable value whichever is lower.

f) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

- *Sales of goods*

Revenue from sale of goods is recognised on transfer of all significant risks and rewards of ownership to the buyer. Sales are stated net of trade discount, duties, sales tax and GST.

- *Service Income*

Service income is recognised as per the terms of the contract when the related services are rendered. It is stated net of GST.

- *Interest income*

Interest income is recognized on time proportion basis.

g) Taxation

Income-tax expense comprises current tax, deferred tax charge or credit,

Current tax
Provision for current tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws.

Deferred tax

Deferred tax liability or asset is recognized for timing differences between the profits/losses offered for income tax and profits/losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax asset is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset is recognized only if there is a virtual certainty of realization of such asset. Deferred tax asset is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

h) Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

i) Provisions and Contingencies

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present values and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of future events not wholly within the control of the Company.

When there is an obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

For Akar & Associates	For & on behalf of the Board of Directors
Chartered Accountants	**For Rockingdeals Circular Economy Limited**
FRN: 003753N	(Formerly Known as Technix Electronics Limited, originally known as Technix Electronics Private Limited)

Rasik Makkar	**Managing Director**	**Director**
Partner	Aman Preet	Kulbir Chopra
Membership No. 086414	DIN: 00140021	DIN:03193553

Place: Delhi
Date: 07/09/2026

Neha Mehta
Company Secretary
M.No. A59264

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF M/s **Rockingdeals Circular Economy Limited**

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

Report on audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of M/s Rockingdeals Circular Economy Limited ("the Holding Company"), which includes its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") comprising of the consolidated balance sheet as at March 31, 2026, and the consolidated Statement of Profit and Loss and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information(hereinafter referred to as "the Consolidated Financial Statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, their consolidated profit and consolidated cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the consolidated financial statements 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 consolidated 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 code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the consolidated financial statements and auditors' report thereon

The Holding Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the consolidated financial statements

The Holding Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors of the Holding company included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system 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 made by management.

- Conclude on the appropriateness of management's 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 Group ability to continue as a going concern. 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 financial statements 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.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements 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 or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the result of our work and (ii) to evaluate the effect of any identified misstatements in the financial statements

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

We did not audit the financial statements / financial information of M/s Rocking Deals General Trading L.L.C subsidiary Incorporated in Dubai, whose financial statements / financial information reflect total assets of Rs.450.27 Lakhs as at 31st March, 2026, total revenues of Rs. 549.87 Lakhs and net cash flows amounting to Rs.196.10 Lakhs for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group‟s share of net profit of Rs. 400.59 Lakhs for the year ended 31st March, 2026, as considered in the consolidated financial statements, in respect of above mention subsidiary, whose financial statements / financial information have not been audited by us. These financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, jointly controlled entities and associates, and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, jointly controlled entities and associates, is based solely on such unaudited financial statements / financial information. In our opinion, and based on the information and explanations provided by the Management, these financial statements/financial information are not subject to audit under UAE Law.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, 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 financial statements / financial information certified by the Management.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report of the auditors on separate financial statements and the other financial information of the subsidiary company, as noted in the 'Other Matter' paragraph we give in the **Annexure A"** a statement on the matters specified in paragraph 3(xxi) of the Order.

2. (A). As required by section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and review reports of the Board of Director of Holding Company.

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated statement of cash flows with this Report are in agreement with the books of account maintained for the purpose of preparation of the Consolidated Financial Statements

d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rules issued thereunder.

e) On the basis of written representations received from the directors as on 31 March,2026, taken on record by the Board of Directors, none of the directors are disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act, and

f) With respect to the adequacy of the internal financial controls with reference to Consolidated Financial Statements of the Holding Company and its subsidiary company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B” to this report;

g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197(16) of the Act.

(B) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

a) The Group do not have any pending litigations which would impact its financial position

b) The Group do not have any long-term derivatives contracts for which there were any material foreseeable losses

c) There are no amounts which required to be transferred by the Holding Company including its subsidiary company to the Investor Education and Protection Fund

d) i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiary company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or its subsidiary company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Holding Company or its subsidiary company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d) (i) and (d) (ii) contain any material misstatement

e) The dividend is not declared or paid during the year by the Holding Company is in compliance with Section 123 of the Act

f) Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

Based on our examination which included test checks, the subsidiary company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

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

Rasik Makkar
Partner
(Membership No.: 086414)
UDIN:
Place: New Delhi
Date:07/09/2026

ANNEXURE A TO THE AUDITOR'S REPORT

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of M/s Rockingdeals Circular Economy Limited on the consolidated accounts of the company for the period ended 31st March, 2026]

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(xxi) There are no qualifications or adverse remarks by us, the auditors, in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements. Accordingly, the requirement to report on clause 3(xxi) of the Order is not applicable to the Holding Company.

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

Rasik Makkar
Partner
(Membership No.: 086414)
UDIN:
Place: New Delhi
Date: 07/09/2026

ANNEXURE B

TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF M/s ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the Consolidated Financial Statements of M/S Rockingdeals Circular Economy Limited which includes joint operations (hereinafter referred to as the "Holding Company") as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to Consolidated Financial Statements of the Holding Company and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the companies included in the Group are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company's, its subsidiary internal financial controls with reference to Consolidated Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both, issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to Consolidated Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to Consolidated Financial Statements.

Meaning of Internal Financial Controls with reference to Consolidated Financial Statements

A company's internal financial control with reference to Consolidated Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to Consolidated Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements

Inherent Limitations of Internal Financial Controls With Reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to Consolidated Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial controls with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Group have, maintained in all material respects, adequate internal financial controls with reference to Consolidated Financial Statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to Consolidated Financial Statements of the Holding Company, in so far as it relates to this One subsidiaries, is based on the review report by the board of Director of Holding company of such subsidiary.

Our opinion is not modified in respect of the above matters

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

Rasik Makkar
Partner
(Membership No.: 086414)
UDIN:
Place: New Delhi
Date:07/09/2026

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
CIN: L29305HR2002PLC135331
Consolidated Statement of balance sheet as at March 31,2026
(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Note No.	As At 31th Mar 2026	As At 31st March 2025
A	**EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	(a) Share Capital	3	698	566
	(b) Reserves and Surplus	4	6,433	3,473
	(c) Money received against share warrants			
			7,131	**4,039**
2	**Share application money pending allotment**			
3	**Non Current Liabilities**			
	(a) Long term Borrowings	5	121	4
	(b) Deferred Tax Liabilities (Net)	12	-	-
	(c) Other Long term Liabilities		-	-
	(d) Long term Provisions	9	25	11
			147	**15**
4	**Current Liabilities**			
	(a) Short Term borrowings	6	1,415	745
	(b) Trade Payable	7		
	(A) total outstanding dues of micro enterprises and small enterprises; and		20	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		593	211
	(c) Other Current Liabilities	8	304	178
	(d) Short Term Provisions	9	246	217
			2,577	**1,352**
	Total		**9,855**	**5,406**
B	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment & Intangible Assets	10		
	(i) Property, Plant and Equipment		1,310	1,292
	(ii) Intangible Assets			-
	(iii) Capital work in progress		-	-
	(iv) Intangible Assets under development			
	(b) Non-current Investments	11	1	104
	(c) Deferred Tax Assets (Net)	12	53	31
	(d) Long term loans & advances	13	54	92
	(e) Other non-current assets			
			1,418	1,518
2	**Current Assets**			
	(a) Current Investments		-	-
	(b) Inventories	14	5,003	2,568
	(c) Trade Receivables	15	1,971	928
	(d) Cash and Cash Equivalents	16	506	67
	(e) Short term loans & advances		-	-
	(f) Other Current Assets	17	957	324
			8,437	3,887
	Total		**9,855**	**5,406**

See accompanying Notes to the Financial Statements 1 to 35

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITED

Rasik Makkar
Partner
M No 086414
Place New Delhi
Date 07/09/2026

AMAN PREET
(CFO & MD)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN :03193553

Neha Mehta
Company Secretary
M. No. A59264

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
CIN: L29305HR2002PLC135331
Consolided Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Note No.	31st March 2026	31st March 2025
I	Revenue from Operations	18	11,984	5,544
II	Other Income	19	41	11
III	**Total income (I+ II)**		**12,024**	**5,554**
IV	**EXPENSES**			
	Purchase of Stock -in Trade	20	11,564	4,028
	Changes in inventory of finished goods, work-in -progress, stock-in trade	21	(2,434)	(277)
	Employee benefits expenses	22	370	317
	Finance Costs	23	107	54
	Depreciation and Amortization Expense	10	294	255
	Other Expenses	24	855	435
	Total Expenses (IV)		**10,756**	**4,813**
V	**Profit before exceptional and extraordinary items and tax (III -IV)**		**1,268**	**742**
VI	Exceptional Items		-	-
VII	**Profit before extraordinary items and tax (V-VI)**		**1,268**	**742**
VIII	Extraordinary Items		-	-
IX	**Profit before Tax (VII-VIII)**		**1,268**	**742**
	Profit & Loss Appropriations			
X	Tax Expense :			
	1) Current Tax		277	234
	2) Deferred Tax		(22)	(26)
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		**1,013**	**534**
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)**		**1,013**	**534**
XVI	Earning Per Equity Share (Rs.)			
	1) Basic	25	16.56	9.43
	2) Diluted		16.56	9.43

See accompanying Notes to the Financial Statements 1 to 35

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITE

Rasik Makkar
Partner
M No 086414
Place :New Delhi
Date
07/09/2026

AMAN PREET
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ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
Consolidated Cash Flow Statement for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	31st Mar 2026	31st March 2025
Cash Flow From Operating Activities	1,268	742
Net Profit Before Taxation		
Adjustments For:		
Depreciation on Fixed Assets	294	255
Interest Expense	107	54
Deduct:		
Profit on Sale of Fixed Assets	-	-
Interest Income	32	5
Operating Profit Before Working Capital Changes	**1,637**	**1,046**
Adjustments For :		
(Increase) /Decrease In Inventories	(2,434)	(277)
(Increase) /Decrease In Trade Receivables	(1,043)	(340)
(Increase) /Decrease In Loans And Advances	37	(2)
(Increase) /Decrease In Other Current Assets	(633)	(12)
Increase/(Decrease) In Trade Payables	401	(12)
Increase/(Decrease) In Current Liabilties	125	91
Increase/(Decrease) In Provisions	43	2
Cash Generated From Operations	(1,866)	497
Less Income Tax Paid	277	197
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**(2,143)**	**300**
Cash Flow From Investing Activities		
(Purchase)/ Sale Of Investments	103	(103)
Profit on Sale of Investment	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(312)	(1,000)
Capital work in progress	-	-
Interest Received	32	5
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(177)**	**(1,098)**
Cash Flow From Financing Activities		
Net Proceeds From Issue Of Shares (Including Premium)	2,112	-
Short term borrowings	670	743
Share issue Expenses	(33)	-
Long Term Borrowing	118	(2)
Interest Paid	(107)	(54)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**2,759**	**686**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	439	(112)
Cash And Cash Equivalents At The Beginning Of The Period	67	179
Cash And Cash Equivalents At The Closing Of The Period	**506**	**67**

See accompanying Notes to the Financial Statements 1 to 35

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITED

Rasik Makkar
Partner
M No 086414
Place : New Delhi
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(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
CIN: L29305HR2002PLC135331
Consolidated Statement of balance sheet as at March 31,2026
(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Note No.	As At 31th Mar 2026	As At 31st March 2025
A	**EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	(a) Share Capital	3	698	566
	(b) Reserves and Surplus	4	6,433	3,473
	(c) Money received against share warrants			
			7,131	**4,039**
2	**Share application money pending allotment**			
3	**Non Current Liabilities**			
	(a) Long term Borrowings	5	121	4
	(b) Deferred Tax Liabilities (Net)	12	-	-
	(c) Other Long term Liabilities		-	-
	(d) Long term Provisions	9	25	11
			147	**15**
4	**Current Liabilities**			
	(a) Short Term borrowings	6	1,415	745
	(b) Trade Payable	7		
	(A) total outstanding dues of micro enterprises and small enterprises; and		20	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		593	211
	(c) Other Current Liabilities	8	304	178
	(d) Short Term Provisions	9	246	217
			2,577	**1,352**
	Total		**9,855**	**5,406**
B	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment & Intangible Assets	10		
	(i) Property, Plant and Equipment		1,310	1,292
	(ii) Intangible Assets			-
	(iii) Capital work in progress		-	-
	(iv) Intangible Assets under development			
	(b) Non-current Investments	11	1	104
	(c) Deferred Tax Assets (Net)	12	53	31
	(d) Long term loans & advances	13	54	92
	(e) Other non-current assets			
			1,418	1,518
2	**Current Assets**			
	(a) Current Investments		-	-
	(b) Inventories	14	5,003	2,568
	(c) Trade Receivables	15	1,971	928
	(d) Cash and Cash Equivalents	16	506	67
	(e) Short term loans & advances		-	-
	(f) Other Current Assets	17	957	324
			8,437	3,887
	Total		**9,855**	**5,406**

See accompanying Notes to the Financial Statements 1 to 34

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITED

Rasik Makkar
Partner
M No 086414
Place :New Delhi
Date 07/09/2026

AMAN PREET
(CFO & MD)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN : 03193553

Neha Mehta
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ROCKINGDEALS CIRCULAR ECONOMY LIMITED
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Consolided Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Note No.	31st March 2026	31st March 2025
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II	Other Income	19	41	11
III	**Total income (I+ II)**		**12,024**	**5,554**
IV	**EXPENSES**			
	Purchase of Stock -in Trade	20	11,564	4,028
	Changes in inventory of finished goods, work-in -progress, stock-in trade	21	(2,434)	(277)
	Employee benefits expenses	22	370	317
	Finance Costs	23	107	54
	Depreciation and Amortization Expense	10	294	255
	Other Expenses	24	855	435
	Total Expenses (IV)		**10,756**	**4,813**
V	**Profit before exceptional and extraordinary items and tax (III -IV)**		**1,268**	**742**
VI	Exceptional Items		-	-
VII	**Profit before extraordinary items and tax (V-VI)**		**1,268**	**742**
VIII	Extraordinary Items		-	-
IX	**Profit before Tax (VII-VIII)**		**1,268**	**742**
	Profit & Loss Appropriations			
X	Tax Expense :			
	1) Current Tax		277	234
	2) Deferred Tax		(22)	(26)
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		**1,013**	**534**
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)**		**1,013**	**534**
XVI	Earning Per Equity Share (Rs.)			
	1) Basic	25	16.56	9.43
	2) Diluted		16.56	9.43

See accompanying Notes to the Financial Statements 1 to 34

As Per our Report of Even Date
For AKAR & Associates
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Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITE

Rasik Makkar
Partner
M No 086414
Place :New Delhi
Date 07/09/2026

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(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
Consolidated Cash Flow Statement for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	31st Mar 2026	31st March 2025
Cash Flow From Operating Activities	1,268	742
Net Profit Before Taxation		
Adjustments For:		
Depreciation on Fixed Assets	294	255
Interest Expense	107	54
Deduct:		
Profit on Sale of Fixed Assets	-	-
Interest Income	32	5
Operating Profit Before Working Capital Changes	**1,637**	**1,046**
Adjustments For :		
(Increase) /Decrease In Inventories	(2,434)	(277)
(Increase) /Decrease In Trade Receivables	(1,043)	(340)
(Increase) /Decrease In Loans And Advances	37	(2)
(Increase) /Decrease In Other Current Assets	(633)	(12)
Increase/(Decrease) In Trade Payables	401	(12)
Increase/(Decrease) In Current Liabilties	125	91
Increase/(Decrease) In Provisions	43	2
Cash Generated From Operations	(1,866)	497
Less Income Tax Paid	277	197
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**(2,143)**	**300**
Cash Flow From Investing Activities		
(Purchase)/ Sale Of Investments	103	(103)
Profit on Sale of Investment	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(312)	(1,000)
Capital work in progress	-	-
Interest Received	32	5
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(177)**	**(1,098)**
Cash Flow From Financing Activities		
Net Proceeds From Issue Of Shares (Including Premium)	2,112	-
Short term borrowings	670	743
Share issue Expenses	(33)	-
Long Term Borrowing	118	(2)
Interest Paid	(107)	(54)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**2,759**	**686**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	439	(112)
Cash And Cash Equivalents At The Beginning Of The Period	67	179
Cash And Cash Equivalents At The Closing Of The Period	**506**	**67**

See accompanying Notes to the Financial Statements 1 to 34

As Per our Report of Even Date
For AKAR & Associates
Chartered Accountants
Firm Registration No. 003753N

For and on behalf of Board of Directors
ROCKINGDEALS CIRUCLAR ECONOMY LIMITED

Rasik Makkar
Partner
M No 086414
Place : New Delhi
Date 07/09/2026

AMAN PREET
(CFO & MD)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN : 03193553

Neha Mehta
Company Secretary
M. No. A59264

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 3				
SHARE CAPITAL	**As At 31th Mar 2026**		**As At 31st March 2025**	
	Number	**(Rs. In Lakhs)**	**Number**	**(Rs. In Lakhs)**
Authorised Shares				
Equity Shares of Rs 10 each	1,00,00,000	1,000	70,00,000	700
Total	**1,00,00,000**	**1,000**	**70,00,000**	**700**
Issued Shares				
Equity Shares of Rs 10 each	56,59,000	566	56,59,000	566
Equity Shares of Rs 10 each (Rs. 5 each Called)	26,40,000	132	-	-
Total	**82,99,000**	**698**	**56,59,000**	**566**
Subscribed & Paid up				
Equity Shares of Rs 10 each fully paid up	56,59,000	566	56,59,000	566
Equity Shares of Rs 10 each partly paid up (Rs. 5 Per shares)	26,40,000	132	-	-
Total	**82,99,000**	**698**	**56,59,000**	**566**

(a) **Reconciliation of Equity shares outstanding at the beginning and at the end of the Year**

Equity Share	**As At 31th Mar 2026**		**As At 31st March 2025**	
	Number	**(Rs. In Lakhs)**	**Number**	**(Rs. In Lakhs)**
Shares outstanding at the beginning of the period	56,59,000	566	56,59,000	566
Bonus shares issued during the period	-	-	-	-
Share issued in IPO/Rights Issue	26,40,000	132	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	**82,99,000**	**698**	**56,59,000**	**566**
		-		**-**

(b) **Details of shareholders holding more than 5% Equity shares in the company.**

Name of Shareholder	**As At 31th Mar 2026**		**As At 31st March 2025**		**% Change in Holding**
	Number	**%**	**Number**	**%**	
Equity Shares of Rs. 10 each					
Aman Preet	26,61,450	32.07	20,61,450	36.43	(4.36)
Kulbir Chopra	15,66,520	18.88	16,23,270	28.68	(9.81)
	42,27,970	50.95	36,84,720	65.11	(14.17)

(c) **Details of Equity Shares Held by the Promoters at the end of the year:**

Name of the Shareholder	**As At 31th Mar 2026**		**As At 31st March 2025**		**% Change in Holding**
	Number	**%**	**Number**	**%**	
Aman Preet	26,61,450	32.07	20,61,450	36.43	(4.36)
Kulbir Chopra	15,66,520	18.88	16,23,270	28.68	(9.81)
	42,27,970	50.95	36,84,720	65.11	(14.17)

Terms and rights attached to equity shares:

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 4		
Reserves And Surplus	**As At 31st Mar 2026**	**As At 31st March 2025**
Securities Premium		
Opening Balance	2,094	2,094
Add: Share issued premium amount	1,980	-
Less: Right Issue (FPO) Expense	(33)	-
Closing Balance	4,040	2,094
Surplus		
Opening Balance	1,380	846
Add: Profit/(Loss) for the year	1,013	534
Closing Balance	2,393	1,380
Total Reserves and Surplus	**6,433**	**3,473**

NOTE 5		
Long Term Borrowings	**As At 31st Mar 2026**	**As At 31st March 2025**
(a) Bonds/Debentures	-	
(b)Term Loan:	-	
Secured Loan:	-	
from Bank*	1	4
from other parties	120	-
	-	
Unsecured Loan:	-	
from Bank**	-	-
from other parties	-	0
	-	
Total Long Term Borrowings	**121**	**4**

Terms of Repayment

a). Vehicle Loan of Rs. 11.70 lacs @ rate 8.20 (Floating rate) % p.a repayable in 60 monthly instalments of Rs. 23,836/- from August 2022. Outstanding amount of said loan as on 31st March 2026 was Rs. 3,81,326/- (31st March 2025 was Rs. 6,05,556/-)
-Guarantor of loan: Mrs. Kulbir Chopra (Director of Company)
-Security: Hypothecation againest Vehical purchased

b). A loan of Rs. 25 lacs @16.25 % (Fixed rate) p.a. was taken in Month of July 2017. Oustandding amount of said loan as on 31st March 2026 was Rs. Nil/- (31st March 2025 Rs.1,000/-)

c) During the financial year 2025-26, the Company was allotted a property situated at RIICO, Rajasthan, for a consideration of ₹311.11 lakhs, payable over a period of three years. Based on the terms and substance of the arrangement, the Company has recognised the property as an asset in the Balance Sheet and the corresponding amount payable to Rajasthan Industrial Investment Corporation (RIICO) has been recognised as a liability.

Accordingly, the outstanding amount payable to RIICO, amounting to Rs. 2,01,24,406/- as at 31 March 2026, has been disclosed under borrowings/loan liability in the Balance Sheet. The accounting treatment has been made with due consideration to the requirements of Accounting Standard (AS) 19 – Leases, to the extent applicable to the underlying arrangement.

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
Notes forming part of the Financial Statements as at and for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

NOTE 6		
Short-term Borrowings	**As At 31st Mar 2026**	**As At 31st March 2025**
(i) Short term borrowings:-		
(a) Loans repayable on demand		
Secured:		
from Bank*	1,315	743
from other parties	-	-
	-	
Unsecured:	-	
from Bank	-	-
from other parties	-	-
	-	
(b) Loans & advances from related parties	2	-
(c) Deposits	-	-
(d) Other loans & Advances	11	-
	1,328	743
(ii) Current maturities of long term borrowings	87	2
Total short-term Borrowings	**1,415**	745

Terms of Repayment

a). Cash credit facility (from PNB Bank) of Rs 815 Lacs @9.00% (Repo rate+2.50%)p.a and outstanding balance as 31-03-2026 Rs. 7,95,55,389/-
-Guarantor of loan:
Personal guarantee of Mr. Amanpreet Singh ,Mrs. Kulbir Chopra and Mrs. Avneet Chopra (Directors of Company)
Corporate Guarantee : Rockingdeals Circular Economy Limited

-Security: Hypothecation of stocks and book debt, present and future arising out of genuine credit sale transactions.
Collateral Security : Flat No- 1702, 17th Floor, La lagune , C- Block, haider pur Viran, Sec-54 , Distt. Gurugram HR
-Margin: 25 % of Stock and BD (Book debt not more than 90 days).

b). Cash credit facility (from ICICI Bank) of Rs 500 Lacs @9.00% (Repo rate+3.50%)p.a and outstanding balance as on 31-03-2026 Rs. 40,74,464/-
-Guarantor of loan:
Personal guarantee of Mr. Amanpreet Singh ,Mrs. Kulbir Chopra and Mrs. Avneet Chopra (Directors of Company)

-Security: Hypothecation of stocks and book debt, present and future arising out of genuine credit sale transactions.
Collateral Security : D-50, Integrated Resource, Recovery park, Tholai, Jaipur, Rajasthan, India, 303001 &
Industrial Plot No 186, Sector-59, Part II, Industrial Estate, Faridabad, Haryana, India, 121004

c) Current maturities of Long term borrowings: Vehicle loan payable after 1 year as per payment Schedule Rs 2,87,590/- (Previous year Rs 2,45,465/-) and RICCO Loan Rs. 84 Lakhs

NOTE 7		
Trade Payable	**As At 31st Dec 2025**	**As At 31st March 2025**
(i) total outstanding dues of micro enterprises and small enterprises; and	20	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	593	211
Branch		
Total Trade Payable	**613**	**211**

Note: There are dues to Micro and Small Enterprises amounting to Rs. 19.97 Lakhs as at 31st March, 2026, determined to the extent such parties have been identified on the basis of information available with the Company, which require disclosure under the Micro, Small and Medium Enterprises Development Act, 2006, subject to confirmation.

Trade Payable ageing schedule for the year ended as on March 31, 2026:

Particulars	**MSME**	**Other than MSME**
Outstanding for following periods from due date of payment		
Less than 1 Year	6	542
1-2 Years	14	39
2-3 Years	-	11
More Than 3 Years	-	-
		-
Total Trade Payable	**20**	**593**
	-	-

Trade Payable ageing schedule for the year ended as on March 31, 2025:

Particulars	**MSME**	**Other than MSME**
Outstanding for following periods from due date of payment		
Less than 1 Year	-	211
1-2 Years	-	-
2-3 Years	-	-
More Than 3 Years	-	-
	-	-
Total Trade Payable	**-**	**211**
	-	-

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 8

Other Current Liabilities	**As At 31st Mar 2026**	**As At 31st March 2025**
TDS & TCS Payable	15	16
GST PAYABLE	-	7
VAT Payable	23	
PF Payable	0	0
ESI Payable	0	0
LWF Payable	1	0
Audit Fees Payable	3	3
Salary Payable	18	27
Advances from Customers	233	119
Security Deposits	-	2
Expenses payable	6	4
Advance - Others	6	0
	-	
Total Other Current Liabilities	**304**	**178**

NOTE 9

Provisions	**As At 31st Mar 2026**	**As At 31st March 2025**
Long term Provisions		
(a) Provision for Employee benefits		
Provision for Gratuity	25	11
Provision for Earned leave	0	0
Total Long term Provisions	**25**	**11**
Short Term Provisions		
(a) Provision for Employee benefits		
Provision for Gratuity	1	0
Provision for Earned leave	0	0
(b) Others:-	-	
Provision for Expenses	-	-
Provision for Tax	245	217
Total Short term provisions	**246**	**217**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 11		
Non Current Investments	**As At 31st Mar 2026**	**As At 31st March 2025**
(a) Investment Property	-	-
(b) Investment in Equity Instruments *	-	-
(c) Investments in Preference shares	-	-
(d) Investmnets in Goverenmnet or Trust securities	-	-
(e) Investment in debentures or bonds	-	-
(f) Investments in Fixed Deposits	-	103
(g) Investments in Partnership firms/LLP	-	-
(h) Other Non-current Investments	-	-
(i) Investment in Gold	1	1
Total Non Current Investments	**1**	**104**

* Investment in Equity Instruments- Investment in Equtiy of wholly owned Subsidary Company in India and Dubai

- Sustainquest Private Limited- 15,00,000 Equity shares @ Rs.10/- (India)
- Rocking Deals General Trading L.L.C 10000 equity Shares @ AED 10/- (Dubai)

Note: The Company has remitted the investment amount in Rocking Deals General Trading L.L.C during the year.

NOTE 12		
Deferred Tax Assets(Net)	**As At 31st Mar 2026**	**As At 31st March 2025**
Deferred Tax Asset relating to Fixed Assets		
Opening Balance	31	5
Add- DTL(Reversal) made during the year	22	26
Less-Reversal Made during the year	-	-
Total Deferred Tax Assets(net)	**53**	**31**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 13		
Long-term loans & Advances	**As At 31st Mar 2026**	**As At 31st March 2025**
Secured, Considered good		
Capital Advances	-	-
Loans & advances to related parties (giving details thereof)	-	-
Other Loans & advances (Specify Nature)	-	-
	-	
UnSecured, Considered good	-	
Capital Advances	-	-
Loans & advances to related parties	-	-
Other Loans & advances	31	35
	-	
Security deposit, Considered good	-	
Other Loans & advances	23	57
	-	
Doubtful	-	
Capital Advances	-	-
Loans & advances to relted parties	-	-
Other Loans & advances	-	-
	-	
Total Long term loans & advances	**54**	**92**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 14		
Inventories	**As At 31st Mar 2026**	**As At 31st March 2025**
Stock-in Trade (in respect of goods acquired for trading)	4,954	2,568
Stock-in transit	48	-
Total Inventories	**5,003**	**2,568**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 15		
Trade receivables	**As At 31st Mar 2026**	**As At 31st March 2025**
Trade Receivables(Unsecured) (Considered Good()	1,971	928
Total Trade receivables	**1,971**	**928**

Trade Receivables ageing schedule 31-03-2026

Particulars	**Undisputed (Considered Good/Doubtful)**	**Disputed (Considered Good/Doubtful)**
Outstanding for following periods from due date of payment		
Less than 6 Months	979	-
6months - 1 Year	154	-
1-2 Years	656	-
2-3 Years	182	-
More than 3 Years	-	-
Total Trade receivables	**1,971**	**-**
	-	-

Trade Receivables ageing schedule 31-03-2025

Particulars	**Undisputed (Considered Good/Doubtful)**	**Disputed (Considered Good/Doubtful)**
Outstanding for following periods from due date of payment		
Less than 6 Months	167	-
6months - 1 Year	572	-
1-2 Years	189	-
2-3 Years	-	-
More than 3 Years	-	-
Total Trade receivables	**928**	**-**
	-	

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 16		
Cash and Cash Equivalent	**As At 31st Mar 2026**	**As At 31st March 2025**
(i) Cash & cash Equivalents		
Balance with Banks #	249	54
Cheques, drafts on hand	-	-
Cash on Hand	257	13
	-	
Total Cash and Cash Equivalent	**506**	**67**

Particulars	**As At 31st Mar 2026**	**As At 31st March 2025**
Balance with Banks		
Current Accounts	89	2
Debit balance of Bank OD/ CC A/c	1	5
Deposits Accounts - with less than 12 months maturity	158	47
Deposits Accounts - with less than 12 months maturity	-	-
Total	**249**	**54**
	-	**-**

NOTE 17		
Other Current Assets	**As At 31st Mar 2026**	**As At 31st March 2025**
Balance with Revenue Authorities	294	193
Advance to Suppliers	650	123
Prepaid expenses	7	5
Other Current Asset	6	2
Recoverable in Cash or Kind	-	-
Total Other Current Assets	**957**	**324**

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Notes forming part of the Financial Statements as at and for the year ended March 31, 2026

(All amounts in Lakhs, unless otherwise stated)

NOTE 18		
Revenue from Operations	**As At 31st Mar 2026**	**31st March 2025**
Sale of Products	11,965	5,533
Sale of Services	-	-
Other Operating revenue	18	10
Total Revenue from Operations	**11,984**	**5,544**

NOTE 19		
Other Income	**As At 31st Mar 2026**	**31st March 2025**
Interest Income	32	5
Gurantee Fee	-	-
Foreign exchange fluctuation	1	0
Other non-operating income	7	6
	-	
Total Other Income	**41**	**11**

NOTE 20		
Purchase of Stock -in Trade	**As At 31st Mar 2026**	**31st March 2025**
Stock Transfer	-	-
Purchases	11,516	4,028
Purchases in transit	48	
Total Cost of Purchase	**11,564**	**4,028**

NOTE 21		
Change in Stock	**As At 31st Mar 2026**	**31st March 2025**
Opening Stock	2,568	2,291
	-	
Closing Stock	5,003	2,568
	-	
Change in Stock	**(2,434)**	**(277)**

NOTE 22		
Employee Benefit Expense	**As At 31st Mar 2026**	**31st March 2025**
Salary & wages	353	304
Contributions to PF	1	4
Contributions to ESI	2	3
Earned leave Expense (Written back)	0	(0)
Grautiy expense	15	5
Staff Welfare	0	1
Total Employee Benefit Expense	**370**	**317**

NOTE 23		
Finance Cost	**As At 31st Mar 2026**	**31st March 2025**
Interest Expenses	89	49
Other borrowings cost	18	5
	-	
Total Finance Cost	**107**	**54**

NOTE 24		
Other Expenses	**As At 31st Mar 2026**	**31st March 2025**
Payment to auditors*	5	4
Business Promotion	96	37
Repair & Maintainance	7	3
Fuel & Power Expense	39	35
Freight Expenses	18	
Rates & Taxes	14	3
Legal & Professional expenses	57	29
Rent	216	181
Preliminary expense written off	-	-
Bank Charges	9	4
Insurance Expense	6	8
Vehical running Expenses	71	1
Tour & Travelling Expenses	37	10
Telephone & Internet Expense	5	0
Software Mainatance Expense	7	11
Security Services	21	58
Casual Labour Charges	72	
License Renewal Expenses	12	
Warehouse Manpower and Other Charges	75	-
CSR Expense	15	7
Miscellaneous Office Expenses	15	12
Forex Profit/ Loss	5	-
Gurantee Fee Expense	-	-
Commission Expenses	52	31
Total Other Expenses	**855**	**435**

Payment to auditors		
for audit fees	2	2
for taxation matters	2	1
for company law matters	-	-
for management services	1	1
for other services #	-	-
for reimbursement of expenses	0	0
	-	-
Total payment to auditors	**5**	**4**

Note 25		
Earning Per Share	**As At 31st Mar 2026**	**31st March 2025**
Basic Earning Per Share		
Profit available for distribution (A)	1,013	534
Weighted average number of Equity shares (Adjusted average number of Equity shares) (B)	61,18,288	56,59,000
Basic Earning Per Share (A) / (B)(In Rs)	**16.56**	**9.43**
Diluted Earning Per Share		
Profit available for distribution (C)	1,013	534
Weighted average number of Equity shares (Adjusted average number of Equity shares) (D)	61,18,288	56,59,000
Diluted Earning Per Share (C) / (D)(In Rs)	**16.56**	**9.43**

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ROCKINGDEALS CIRCULAR ECONOMY LIMITED
Notes forming part of the Financial Statements for the year ended March 31, 2026
(All amounts in Lakhs, unless otherwise stated)

10. Property, Plant & Equipments

Block of Assets	Gross Block				Depreciation					Net Block	
	01-04-2025	Additions	Sale/Adj.	31-03-2026	01-04-2025	For the Year	Sale/Adj.	Residual Value Adjustment	31-03-2026	31-03-2026	31-03-2025
Land		311		311	-	-	-	-	-	311	-
Buildings	509		-	509	172	16	-	-	188	321	338
Computers And Data Processing Units	184	1	-	185	117	43	-	-	159	25	67
Furniture And Fittings	990		-	990	134	221	-	-	356	634	856
Office Equipments	35			35	8	12	-		20	15	26
Motor Vehicles	14		-	14	9	2	-	-	10	3	5
Grand Total	**1,732**	**312**	**-**	**2,044**	**440**	**294**	**-**	**-**	**734**	**1,310**	**1,292**
	-										-

Block of Assets	Gross Block				Depreciation					Net Block	
	01-04-2024	Additions	Sale/Adj.	31-03-2025	01-04-2024	For the Year	Sale/Adj.	Residual Value Adjustment	31-03-2025	31-03-2025	31-03-2024
Buildings	509	-	-	509	155	17	-	-	172	338	355
Computers And Data Processing Units	182	1	-	184	3	113	-	-	117	67	179
Furniture And Fittings	27	964	-	990	21	113	-	-	134	856	5
Office Equipments		35		35	-	8	-		8	26	-
Motor Vehicles	14		-	14	6	2	-	-	9	5	7
Grand Total	**732**	**1,000**	**-**	**1,732**	**185**	**255**	**-**	**-**	**440**	**1,292**	**547**

Note 26: Ratio

Particulars	Units	31st March 2026	31st March 2025	% change from March 31, 2025 to Mar 31, 2026
Current Ratio	Times	3.27	2.88	13.84
Debt-Equity Ratio	Times	0.22	0.19	16.19
Debt Service Coverage ratio	Times	15.24	18.59	(18.01)
Inventory Turnover ratio	Times	2.41	1.54	56.22
Trade Receivable Turnover Ratio	Times	8.27	7.31	13.07
Trade Payable Turnover Ratio	Times	28.08	18.55	51.36
Net Capital Turnover Ratio	Times	2.05	1.93	6.09
Net Profit ratio	Percentage	8.45%	9.63%	(12.20)
Return on Equity ratio	Percentage	18.14%	14.15%	28.19
Return on Capital Employed	Percentage	15.87%	16.59%	(4.33)
Return on Investment	Percentage	-	-	-

Note 26.2: Elements of Ratio

Ratios	31st March 2026		31st March 2025	
	Numerator	Denominator	Numerator	Denominator
Current ratio	8,436.53	2,576.96	3,887.31	1,351.78
Debt- Equity Ratio	1,536.07	7,131.32	748.83	4,039.38
Debt Service Coverage ratio	1,669.31	109.55	1,050.75	56.54
Inventory Turnover ratio	9,129.83	3,785.52	3,751.34	2,429.91
Trade Receivable Turnover Ratio	11,983.64	1,449.48	5,543.51	758.13
Trade Payable Turnover Ratio	11,563.96	411.84	4,028.42	217.16
Net Capital Turnover Ratio	11,983.64	5,859.57	5,543.51	2,875.64
Net Profit Ratio	1,013.09	11,983.64	533.77	5,543.51
Return on Equity ratio	1,013.09	5,585.35	533.77	3,772.49
Return on Capital Employed	1,375.48	8,667.40	796.12	4,799.19
Return on Investment	Since the Company is not involved in treasury operations, this ratio is not computed			

Note 26.3: Reasons for more than 25% increase/ (decrease) in above ratios

Particulars	% change from March 31, 2025 to Mar 31, 2026
Current Ratio	The increase in the current ratio is primarily attributable to growth in current assets, including inventory and trade receivables, consequent to expansion of operations across the Group. During the year, Sustainquest commenced commercial operations and raised significant equity capital, resulting in a stronger current asset base.
Debt-Equity Ratio	The ratio increased due to additional borrowings availed during the year, including utilisation of a bank cash credit facility by Sustainquest for funding working capital requirements after commencement of commercial operations
Debt Service Coverage ratio	The ratio declined marginally due to higher finance costs and debt servicing obligations arising from working capital borrowings during the year. Despite the decline, the ratio remains comfortable and reflects adequate operating cash generation at the Group level.
Inventory Turnover ratio	The ratio improved significantly due to higher cost of goods sold and better inventory utilisation during the year. Sustainquest commenced commercial operations during FY 2025-26, resulting in increased inventory movement and improved inventory management across the Group
Trade Receivable Turnover Ratio	The increase reflects higher revenue from operations and improved collection efficiency during the year, resulting in faster realisation of trade receivables at the Group level.
Trade Payable Turnover Ratio	The ratio increased due to higher procurement activity and faster settlement of trade payables during the year, particularly in connection with expansion of operations and commencement of business activities in Sustainquest
Net Capital Turnover Ratio	The ratio increased due to growth in revenue from operations and efficient utilisation of working capital employed across the Group during the year.
Net Profit ratio	The ratio decreased marginally as operating and finance costs increased during the year, including costs associated with commencement and scaling up of operations in Sustainquest
Return on Equity ratio	The ratio improved due to higher consolidated profit after tax generated during the year. Although Sustainquest significantly increased its equity share capital from Rs 1 lakh to Rs 150 lakh, the improvement in consolidated profitability resulted in a higher return on average shareholders' equity
Return on Capital Employed	The ratio declined marginally as capital employed increased due to equity infusion and additional borrowings for expansion and commencement of operations, while the corresponding operating returns are still in the early stage of the business cycle.
Return on Investment	The Group is not engaged in treasury or investment operations for the purpose of this ratio; accordingly, the ratio has not been computed

Note 26.4: Consideration of Element of Ratio

i. Current Ratio:	Numerator= Current Assets Denominator= Current Liabilities
ii. Debt-Equity Ratio:	Numerator = Total Debt Denominator = Total Equity - Revaluation Reserve
iii. Debt Service Coverage ratio:	Numerator = Profit before Tax + Finance cost + Depreciation Denominator = Repayment of Borrowings + Interest on Borrowings
iv. Inventory Turnover ratio:	Numerator = Cost of Goods Sold Denominator = Average Inventory
v. Trade Receivable Turnover Ratio:	Numerator = Total Sales Denominator =Average Trade Receivables
vi. Trade Payable Turnover Ratio:	Numerator = Total Purchases Denominator = Average Trade Payables
vii. Net Capital Turnover Ratio:	Numerator = Revenue from operations Denominator = Working Capital (i.e. Current Assets - Current Liabilities)
viii. Net Profit ratio:	Numerator = Net Profit after tax Denominator = Revenue from operations
ix. Return on Equity ratio:	Numerator = Net Profit after tax Denominator = Average Shareholder's Equity
x. Return on Capital Employed:	Numerator = Earning before interest and taxes Denominator = Total Networth+ Total Debt+ Total Deferred Tax Liability
xi. Return on Investment:	Numerator = Earning before interest and taxes Denominator= Total Assets

Notes to the Consolidated financial statements for the year ending March 31, 2026.

(Currency: Indian Rupees in Lakhs)

27. Contingent Liabilities (Accounting Standard – 29)

Contingent Liabilities	As At 31st March 2026 (Rs. In Lakhs)	As At 31st March 2025 (Rs. In Lakhs)
(i) Contingent liabilities		
(a) Claims against the company not acknowledged as debt	-	-
(b) Guarantees*	-	495.00
(c) Other money for which the company is contingently liable	-	2.00
(i) Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account & not provided for	-	-
(b) Uncalled Liabilities on shares & other investments party paid	-	-
(c) Other commitments	-	-
Total contingent liabilities	**497.00**	**560.80**

28. Commitments

Estimated amount of contracts remaining to be executed on capital account (net of advance already made) and not provided for is Rs. Nil (PY: Rs. Nil).

29. Information pursuant to para 5(viii) of the General Instructions to the Statement of Profit and Loss

(a). Value of Imports on C.I.F Basis: Rs. NIL (PY: Rs. NIL)

(b). Expenditure in foreign currency (on accrual basis): Rs. 150.48 Lakhs (PY: Rs. NIL)

(c). Consumption of raw materials and Components and Spare Parts: Rs. NIL (PY: Rs. NIL)

(d). Earnings in foreign currency (on accrual basis): Rs. 549.87 Lakhs (PY: Rs. NIL)

(e). Remittance made on account of dividends in foreign currency: Rs. NIL (PY: Rs. NIL)
During the year, there was no such remittance of dividends.

Notes to the Consolidated financial statements for the year ending March 31, 2026.

(Currency: Indian Rupees in Lakhs)

30. Auditor Remuneration

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
As Auditor	2.45	2.00
for taxation matters	1.60	1.15
For Other services (Certification)	0.70	0.70
TOTAL	**4.75**	**3.85**

31. Related Party disclosures (Accounting Standard – 18)

a) **List of related parties**

Names of related parties

Name of the Party	Relationship
Aman Preet	Managing Director / CFO
Avneet Kaur	Director
Kulbir Chopra	Director
Prabhkamal Singh Sahni	Director
Ravtej Singh Teer	Director
Tarun Goel	Director till 30-11-2024
Preeti Singh	Relative of Director
Gaurav Gupta	Key Managerial Personnel Till 29-05-2024
Deepika Dixit	Key Managerial Personnel
Jitender Verma	Key Managerial Personnel
Finity India	Propreiotorship of Director
AAA Services	Propreiotorship of Director
HK Enterprises	Entity in Which director has significant influence
Karma Enterprises	Entity in Which director has significant influence
Rocking Deals Pvt Ltd.	Entity in Which director has significant influence
Rocking Deals (Hyd) Pvt Ltd.	Entity in Which director has significant influence
Harkrishanji Products Pvt Ltd	Entity in Which director has significant influence
Rocking Deals General Tradng LLC	Subsidiary company
Sustainquest Pvt Ltd	Subsidiary company

b) Transactions with Related Parties:

FY 2025-26						
Sr. No.	**Nature of Transactions**	**Subsidiaries**	**Entity in Which director has significant influence**	**Key Managerial Personnel**	**Others**	**Total**
1.	Turnover (Sales)	Nil	8.70	Nil	Nil	8.70
2.	Purchase	Nil	57.43	Nil	83.03	140.46
3.	Salary	Nil	Nil	57.29	Nil	57.29
4.	Proffesional fee	Nil	Nil	Nil	Nil	Nil
5.	Loan Taken (Repaid)	Nil	Nil	Nil	Nil	Nil
6.	Loan Repaid	Nil	Nil	Nil	Nil	Nil

Disclosure in respect of Material Related Party Transactions during the period: Apart from the above, (Amount in Lakhs and transactions are reported without taxes)

1. Salary paid to Mr. Aman Preet Rs. 36.10, to Avneet Rs. 5.00, Kulbir Rs. 10.5, Depika Dixit Rs. 5.49 and Neha Mehta Rs. 0.20.
2. Sale made to Harkrishan Product Private Limited Rs.8.70.
3. Purchased made from , Harkrishan Product Private Limited Rs.57.42 and from AAA services Rs.83.02.

Apart from the above, The Company has undertaken the reimbursement of various expenses incurred by its Directors and related parties on behalf of the Company and its associated entities. These expenses have been facilitated through Imprest Accounts.

ROCKINGDEALS CIRCULAR EOCONOMY LIMITED

(Formerly Known as TECHNIX ELECTRONICS LIMITED)

Notes to the Consolidated financial statements for the year ending March 31, 2026.

(Currency: Indian Rupees in Lakhs)

FY 2024-25						
Sr. No.	**Nature of Transactions**	**Subsidiaries**	**Entity in Which director has significant influence**	**Key Managerial Personnel**	**Others**	**Total**
1.	Turnover (Sales)	Nil	483.01	Nil	0.86	483.86
2.	Purchase	Nil	77.87	Nil	76.55	154.42
3.	Salary	Nil	Nil	68.60	Nil	68.60
4.	Proffesional fee	Nil	Nil	0.25	Nil	0.25
5.	Loan Taken	Nil	Nil	Nil	Nil	NIL
6.	Loan Repaid	Nil	Nil	Nil	Nil	NIL

Disclosure in respect of Material Related Party Transactions during the period: Apart from the above, (Amount in Lakhs and transactions are reported without taxes)

4. Salary paid to Mr. Aman Preet Rs. 42.00, to Gaurav Gupta Rs. 6.00, Jitender Rs. 13.22 , Tarun Rs. 0.75 and Deepika Dixit Rs. 6.63.
5. Sale made to Rocking Deals Private Limited Rs.433.35, Harkrishan Product Private Limited Rs.49.66 and to AAA Associates Rs 0.86 .
6. Purchased made from AAA Services Rs.76.55 , Harkrishan Product Private Limited Rs.2.68 and from Rocking Deals Private Limited Rs.75.19.
7. Director sitting fee paid to Mr. tarun Rs. 0.25

Apart from the above, The Company has undertaken the reimbursement of various expenses incurred by its Directors and related parties on behalf of the Company and its associated entities. These expenses have been facilitated through Imprest Accounts.

Balance Outstanding of Related Parties :

Notes to the Consolidated financial statements for the year ending March 31, 2026.

(Currency: Indian Rupees in Lakhs)

Name of Party	Receivable/Payable	As at March 31, 2026	As at March 31, 2025
Rocking Deals Pvt Ltd.	Receivable/ (Payable)	910.30	838.68
Harkrishanji Products Pvt Ltd (HR)	Receivable/ (Payable)	NIL	NIL
AAA Services	Receivable/ (Payable)	29.44	NIL
Salary & remuneration payable	Receivable/ (Payable)	0.20	(5.33)

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32. Disclosure pursuant to Accounting Standard – 15 'Employee Benefits'

General Description

i. Contribution to Provident Fund (Defined Contribution)

The Company's provident fund scheme (including pension fund scheme for eligible employees) is a defined contribution plan. The expenses charged to the Statement of Profit and Loss under the head Contribution to Provident Fund is (31-03-2026 Rs1.64) (31-03-2025 Rs. 3.96)

ii. Gratuity (Defined benefit plan)

The Company has a defined benefit gratuity plan. Every employee who has completed service of five years or more with the Company, is entitled to receive gratuity on retirement / Resignation / Death, @15 days salary (last drawn basic salary) for each completed year of service with the Company. During the year the Company has provided Rs. 14.59 lakhs (PY 4.57 Lakhs) towards gratuity, on the basis of actuarial valuation by a registered valuer.

iii. Leave salary (short term compensated absences)

Leave salary is payable at the time of retirement or resignation of an employee. During the year the Company has paid/provided Rs 0.10 lakhs (PY -0.18 Lakhs) , towards leave salary, on the basis of actuarial valuation by a registered valuer.

b. The following tables set out disclosures prescribed by AS 15 in respect of company's unfunded gratuity plan.

(Currency: Indian Rupees in Lakhs)

(i) Changes in the present value of defined benefit obligation representing reconciliation of opening and closing balances thereof:

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Present value of obligation as at the beginning of the year:	10.86	6.28
Interest cost	0.76	0.45
Current service cost	5.92	5.63
Past Service Cost	-	-
Benefits paid	-	-
Actuarial (gain) / loss on obligation	7.91	(1.51)
Closing Present value of obligation	25.45	10.86

(ii) Actuarial gain/ loss recognized in the Statement of Profit and Loss:

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Actuarial gain/ (loss) for the year obligation	7.91	(1.51)
Total (gain)/ loss for the year	7.91	(1.51)
Actuarial (gain)/ loss recognized during the year.	7.91	(1.51)

(iii) The amounts recognized in the Balance Sheet are as follows:

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Present value of obligation as at the end of the year	25.45	10.86
Funded value of assets (unfunded)	-	-
Net assets / (liability) recognized in balance sheet	(25.45)	(10.86)

(iv) The amounts recognized in the Statement of Profit and Loss are as follows:

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Current service cost	5.92	5.63

(Currency: Indian Rupees in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Past service cost	-	-
Interest cost	0.76	0.45
Expected return on plan assets	-	-
Net actuarial (gain) / loss recognized in the year	7.91	(1.51)
Expenses recognised in the statement of profit and loss	14.59	4.57

(v). Actuarial assumption (for both Gratuity and Leave Encashment):

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salary Growth *	6%	6%
Discount Rate	7.90%	7.04%
Up to 30 Years	5%	5%
From 31 to 44 years	3%	3%
Above 44 years	2%	2%
Mortality Table	IALM (2012 - 14)	IALM (2012 - 14)
Retirement Age (in years)	60	60

33. Deferred Taxes (AS – 22)

In compliance with Accounting Standard – 22 on “Accounting for taxes on Income” issued by the Institute of Chartered Accountant of India, Deferred Tax Assets for the period ended 31.03.2026 has been recognized.

34. Appointment of Company Secretary

The Company has a whole time Company Secretoryappointed a whole time Company Secretary in Month of Febuary 2026

35. Prior period comparatives

The company has reclassified and regrouped its prior period profit and loss and balance sheet items to confirm to this year's classification.

In term of our report of even date attached

For Akar & Associates	For & on behalf of the Board of Directors
Chartered Accountants	**For Rockingdeals Circular Economy Limited**
Firm Registration No: 003753N	**(Formerly Known as Technix Electronics Limited**

Rasik Makkar	**CFO & MD**	**Director**
Partner	Aman Preet	Kulbir Chopra
Membership No. 086414	DIN: 00140021	DIN:03193553

Place: Delhi

Date:07/09/2026

Neha Mehta
Company Secretary
M. No. A59264

Notes to the Consolidated financial statements for the year ending March 31, 2026.

Currency: Indian rupees in lakhs)

1. Corporate information

Rockingdeals Circular Economy Limited ("the Company") was incorporated on July 29, 2002. The Company is primarily engaged in the business of trading in mobile phones, electronic goods, home appliances, apparel and various household and consumer-related products.

The Company incorporated a wholly owned subsidiary, M/s Sustainquest Private Limited, on September 6, 2024. The Company holds 100% of the equity share capital of the subsidiary. In addition, six nominal shares are held by individuals on behalf of the Company to comply with the applicable statutory requirements.

The Company also incorporated an overseas subsidiary, Rocking Deals General Trading L.L.C, in Dubai, United Arab Emirates, on December 20, 2024. The Company holds 100% of the equity interest in the said subsidiary.

As at March 31, 2026, the Company continues to hold the aforesaid investments in its subsidiaries.

2. Summary of Significant accounting policies – Principles of consolidation

The consolidated financial statements relate to M/s Rockingdeals Circular Economy Limited its subsidiary company M/s Sustainquest Private Limited, wherein the Company is holding 100% Equity Stake along with share holder of Holding company and Rocking Deals General Trading L.L.C. wherein the Company is holding 100% Equity Stake along with share holder of Holding company

The consolidated financial statements of the Company have been prepared on the following basis:

a) The consolidated financial statements of the Company with its subsidiary have been prepared by way of line-by-line addition of the book values of assets, liabilities, incomes and expenses after fully eliminating intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements".

b) Minority Interest's share in net profit for the year is identified and adjusted against the income of the group to arrive at the net income attributable to shareholders of the Company.

c) Minority Interest's share of net assets is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

d) Interest in Joint Ventures have been accounted by using the proportionate consolidation method as per Accounting Standard (AS) 27 - "Financial Reporting of Interest in Joint Ventures". Under proportionate consolidation, the Company has included separate line items for its share of the assets, liabilities, income and expenses of the jointly controlled entity in its consolidated financial statements and has eliminated the Company's share of transactions between JV entities and the Company in order to present a true and fair view of the consolidated financial statements of the Company.

As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements. The significant accounting policies are set out under "Significant Accounting Policies" as given in the Company's separate/ standalone financial statements

For Akar & Associates
Chartered Accountants
FRN: 003753N

For & on behalf of the Board of Directors
For Rockingdeals Circular Economy Limited
(Formerly Known as Technix Electronics Limited, originally known as Technix Electronics Private Limited)

Rasik Makkar
Partner
Membership No. 086414

Managing Director
Aman Preet
DIN: 00140021

Director
Kulbir Chopra
DIN:03193553

Place: Delhi
Date: 07/09/2026

Neha Mehta
Company Secretary
M.No. A59264