Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Reg. Office: 12/3, Milestone, Near Sarai Metro Station, Mathura Road, Faridabad, Haruana-121003

10th November 2025

To,

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, C/1, Block G,
Bandra Kurla Complex, Bandra (E), Mumbai – 400051

Trading Symbol: ROCKINGDCE

Subject: Outcome of the meeting of Board of Directors pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, we wish to inform that the Board of Directors of the Company in its meeting held today, i.e., on November 10, 2025, have inter-alia considered and approved the following:

a) The Un-Audited Financial Results (Standalone and Consolidated) along with the Auditor Reports with unmodified opinions on the aforesaid Financial Results issued by the statutory Auditors of the Company for the Half year ended on 30th September 2025.

b) Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015–**Annexure-1**

The Board Meeting was commenced at 03.00 PM and concluded at 05: 00 PM

Thanking You,
Yours Faithfully
For Rockingdeals Circular Economy Limited

Deepika Dixit
Digitally signed by Deepika Dixit
Date: 2025.11.10 16:42:21 +05'30'

(Deepika Dixit)
Company Secretary & Compliance officer
ICSI Membership No: ACS61222

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN: 07AACFK5444Q1ZV

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

To
The Board Of Directors
Rockingdeals Circular Economy Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Rockingdeals Circular Economy Limited ('the Company') for half year ended on September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation,2015 (as amended), ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (' the Circular').

2. The preparation of the statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Company Act 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

AKAR & ASSOCIATES FRN : 003753N New Delhi Chartered Accountants

Rasik Makkar
Partner
Membership No. 086414
UDIN- 10/11/25
Date: 10-11-2025
Place: New Delhi UDIN: 25086414BMIBHK8240

Address: N – 59 (Basement), Greater Kailash, Part – 1, New Delhi – 110048
Phone: (+91) 9312249888, +(91) 9868159145 (+91) (11) 29247227, (+91) (11) 29239817
E mail: rasik.makkar@akarassociates.com,
Other Branches
- 156,Pocket-1 Jasola New Delhi – 110025
- B-6/25/1,Safdarjang Enclave, New Delhi – 110029

...DEALS CIRCULAR ECONOMY LIMITED
...ly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
...ilestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
...29305DL2002PLC116354
...alone Statement of Profit and Loss for the year ended September 30, 2025
...amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Note No.	Half Yearly		Year Ended	
			As At 30th Sep 2025	As At 30th Sep 2024	31st March 2025	31st March 2024
I	Revenue from Operations	18	4,953.18	2,136.35	5,543.51	4,956.12
II	Other Income	19	5.20	3.81	10.63	29.38
III	**Total income (I+ II)**		**4,958.38**	**2,140.16**	**5,554.15**	**4,985.49**
IV	**EXPENSES**					
	Purchase of Stock -in Trade	20	3,851.37	1,800.49	4,028.42	5,713.61
	Changes in inventory of finished goods, work-in -progress, stock-in trade	21	(242.57)	(524.10)	(277.09)	(1,786.69)
	Employee benefits expenses	22	200.78	161.95	316.89	100.59
	Finance Costs	23	40.55	23.44	54.28	30.60
	Depreciation and Amortization Expense	9	147.82	67.91	254.62	26.59
	Other Expenses	24	303.56	178.53	424.80	176.76
	Total Expenses (IV)		**4,301.51**	**1,708.22**	**4,801.92**	**4,261.45**
V	**Profit before exceptional and extraordinary items and tax (III -IV)**		**656.87**	**431.94**	**752.23**	**724.04**
VI	Exceptional Items		-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**		**656.87**	**431.94**	**752.23**	**724.04**
VIII	Extraordinary Items		-	-	-	-
IX	**Profit before Tax (VII-VIII)**		**656.87**	**431.94**	**752.23**	**724.04**
X	Tax Expense :					
	1) Current Tax		163.99	112.29	234.04	188.00
	2) Deferred Tax		(17.38)	-	(25.96)	15.27
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		**510.26**	**319.65**	**544.15**	**520.77**
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)**		**510.26**	**319.65**	**544.15**	**520.77**
XVI	Earning Per Equity Share (Rs.)	25				
	1) Basic		9.02	5.65	9.62	11.72
	2) Diluted		9.02	5.65	9.62	11.72

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

AKAR & ASSOCIATES * FRN : 003753N New Delhi * Chartered Accountants

Rasik Makkar
Partner
M No 086414
Place : New Delhi
Date 10/11/25

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(CFO & MD)
DIN: 00140021

Director

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Kulbir Chopra

KULBIR CHOPRA
(Director)
DIN :08390596

Director

Deepika Dixit
Company Secretary
M. No. A61222

25086414BMIBHK8240

KINGDEALS CIRCULAR ECONOMY LIMITED
rmerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
N: L29305DL2002PLC116354

tandalone Statement of balance sheet as at September 30,2025

(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	Note No.	Unaudited As At 30th Sep 2025	Unaudited As At 30th Sep 2024	Audited As At 31st March 2025	Audited As At 31st March 2024
A EQUITY AND LIABILITIES					
1 Shareholder's Funds					
(a) Share Capital	3	565.90	565.90	565.90	565.90
(b) Reserves and Surplus	4	3,994.12	3,259.28	3,483.85	2,939.71
(c) Money received against share warrants					
		4,560.02	**3,825.18**	**4,049.75**	**3,505.61**
2 Share application money pending allotment					
3 Non Current Liabilities					
(a) Long term Borrowings	5	4.85	5.91	3.61	6.07
(b) Deferred Tax Liabilities (Net)	12	-	-	-	-
(c) Other Long term Liabilities		-	-	-	-
(d) Long term Provisions	9	10.98	6.58	10.98	6.58
		15.83	**12.49**	**14.59**	**12.65**
4 Current Liabilities					
(a) Short Term borrowings	6	948.81	587.18	745.22	2.26
(b) Trade Payable	7				
(A) total outstanding dues of micro enterprises and small enterprises; and					
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		242.57	147.00	223.64	223.16
(c) Other Current Liabilities	8	249.18	140.21	178.48	87.49
(d) Short Term Provisions	9	380.91	294.72	216.93	182.50
		1,821.47	**1,169.11**	**1,364.27**	**495.41**
Total		**6,397.33**	**5,006.79**	**5,428.61**	**4,013.67**
B ASSETS					
1 Non-Current Assets					
(a) Property, Plant and Equipment & Intangible Assets	10				
(i) Property, Plant and Equipment		1,146.89	756.83	1,291.67	546.54
(ii) Intangible Assets				-	-
(iii) Capital work in progress		80.23	-	-	-
(iv) Intangible Assets under development					
(b) Non-current Investments	11	132.57	1.79	128.08	1.21
(c) Deferred Tax Assets (Net)	12	48.25	4.91	30.88	4.91
(d) Long term loans & advances	13	367.22	126.12	91.66	89.95
(e) Other non-current assets					
		1,775.16	889.65	1,542.29	642.62
2 Current Assets					
(a) Current Investments		-	-	-	-
(b) Inventories	14	2,811.02	2,815.47	2,568.45	2,291.37
(c) Trade Receivables	15	1,270.26	855.67	927.96	588.31
(d) Cash and Cash Equivalents	16	178.74	17.94	66.31	179.36
(e) Short term loans & advances		-		-	-
(f) Other Current Assets	17	362.15	428.07	323.59	312.02
		4,622.17	4,117.15	3,886.32	3,371.06
Total		**6,397.33**	**5,006.79**	**5,428.61**	**4,013.67**

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

AKAR & ASSOCIATES
FRN : 003753N
New Delhi
Chartered Accountants

Rasik Makkar
Partner
M No 086414
Place :
Date 10/11/25

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(CFO & MD)
DIN; 00140021

Director

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Kulbir Chopra

KULBIR CHOPRA
(Director)
DIN :08390596

Director

Deepika Dixit
Company Secretary
M. No. A61222

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
13 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
Audited Standalone Cash Flow Statement for the year ended September 30, 2025
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	Half Year Ended		Year Ended	
	30th Sep 2025	30th Sep 2024	31st March 2025	31st March 2024
Cash Flow From Operating Activities				
Net Profit Before Taxation	656.87	431.86	752.23	724.04
Adjustments For:				
Depreciation on Fixed Assets	147.82	67.91	254.62	26.59
Interest Expense	40.55	23.44	54.28	30.60
Deduct:				
Profit on Sale of Fixed Assets	-		-	2.92
Interest Income	5.20	1.15	4.92	9.34
Operating Profit Before Working Capital Changes	**840.06**	**522.07**	**1,056.21**	**768.97**
Adjustments For :				
(Increase) /Decrease In Inventories	(242.57)	(524.11)	(277.09)	(1,786.69)
(Increase) /Decrease In Trade Receivables	(342.30)	(267.37)	(339.66)	(366.01)
(Increase) /Decrease In Loans And Advances	(275.56)	(26.18)	(1.71)	(17.20)
(Increase) /Decrease In Other Current Assets	(38.55)	(116.06)	(11.57)	(304.54)
Increase/(Decrease) In Trade Payables	18.94	(76.16)	0.48	217.83
Increase/(Decrease) In Current Liabilties	70.70	52.71	90.99	7.42
Increase/(Decrease) In Provisions	197.28	-	2.05	1.71
Cash Generated From Operations	227.98	(435.11)	519.69	(1,478.51)
Less Income Tax Paid	197.27	-	197.27	55.30
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**30.71**	**(435.11)**	**322.42**	**(1,533.82)**
Cash Flow From Investing Activities				
(Purchase)/ Sale Of Investments	(4.49)	(0.58)	(126.87)	-
Profit on Sale of Investment	-		-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(3.04)	(278.19)	(999.75)	(178.67)
Capital work in progress	(80.23)			
Interest Received	5.20	1.15	4.92	9.34
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(82.56)**	**(277.62)**	**(1,121.70)**	**(169.33)**
Cash Flow From Financing Activities				
Net Proceeds From Issue Of Shares (Including Premium)	-		-	2,580.13
Short term borrowings	203.59	584.91	742.96	(354.12)
Share issue Expenses	-		-	(288.60)
Long Term Borrowing	1.24	(0.16)	(2.45)	(30.75)
Interest Paid	(40.55)	(23.44)	(54.28)	(30.60)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**164.28**	**561.31**	**686.23**	**1,876.05**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	112.42	(161.42)	(113.04)	172.90
Cash And Cash Equivalents At The Beginning Of The Period	66.31	179.36	179.36	6.45
Cash And Cash Equivalents At The Closing Of The Period	**178.74**	**17.94**	**66.31**	**179.36**

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

Rasik Makkar
Partner
M No 086414
Place :
Date 10/11/25

AKAR & ASSOCIATES FRN : 003753N New Delhi Chartered Accountants

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(CFO & MD)
DIN: 00140021

Director

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

KULBIR CHOPRA
(Director)
DIN :08390596

Director

Deepika Dixit
Company Secretary
M. No. A61222

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

CIN: L29305HR2002PLC116354

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

i) The above standalone un-audited financial results for the Half year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of Rockingdeals Circular Economy Limited ("the Company") in their meeting held on 10th November, 2025.

ii) The above standalone un-audited financial results for the Half year ended 30th September, 2025 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

iii) In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above standalone results have been reviewed by the Statutory Auditors of the Company for the Half year ended 30th September, 2025

iv) EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.

v) As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.

vi) The Company is operating in a single segment. Hence, the above financial results are based on single segment only.

vii) The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.

viii) The figures of the previous period have been re-grouped or rearranged, whether considered necessary.

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Director

AKAR & ASSOCIATES
FRN : 003753N
New Delhi
Chartered Accountants

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN: 07AACFK5444Q1ZV

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

To
The Board Of Directors
Rockingdeals Circular Economy Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of M/s Rockingdeals Circular Economy Limited (" the Parent ") which includes its subsidiary (the parent and Its subsidiaries together referred to as 'the Group') for half year ended on September 30, 2025 ("the Statement") attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation,2015 as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (' the Circular').

2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) " Interim financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular . Our Responsibility is to express a Conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Company Act 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also preformed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended , to the extent applicable.

4. The statement includes the results of the Following Entities:
   a. Rockingdeals Circular Economy Limited ("Parent")
   b. Sustainquest Private Limited (" Subsidiary")
   c. Rocking Deals General Trading L.L.C subsidiary Incorporated in Dubai

5. The accompanying Statements include the Unaudited Interim financial results of parent along with its subsidiaries for the half year ended on 30th September 2025 respectively as considered in the unaudited financial results. The unaudited Financial results of Rocking Deals General Trading L.L.C (subsidiary Incorporated in Dubai) have been reviewed by the management itself. Review Reports have been submitted to us by the management and our conclusion on the statement in so far as it related to amounts and disclosure in

AKAR & ASSOCIATES FRN: 003753N New Delhi Chartered Accountants

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Phone: (+91) 9312249888, +(91) 9868159145 (+91) (11) 29247227, (+91) (11) 29239817
E mail: rasik.makkar@akarassociates.com,
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- 156,Pocket-1 Jasola New Delhi – 110025
- B-6/25/1,Safdarjang Enclave, New Delhi – 110029

the financial statements of the Rocking Deals General Trading L.L.C are based on solely on the report of the management certification and procedure performed by us. Our conclusion, in so far as it relates to the affairs of such subsidiary , are based solely on the report of management. Our Conclusion is not modified in respect of this matter

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

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

Rasik Makkar
Partner
Membership No. 086414
Date: 10-11-2025 10/11/25
Place: New Delhi
UDIN- 25086414BMIBH09519

AKAR & ASSOCIATES Chartered Accountants FRN : 003753N New Delhi

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, Faridabad, Haryana 121003

CIN: L29305HR2002PLC135331

Consolidated Statement of Profit and Loss for the year ended Sep 30, 2025

(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Note No.	Half Year		Year Ended	
			3oth Sep 2025	3oth Sep 2024	31st March 2025	31st March 2024
					Audited	Audited
I	Revenue from Operations	18	5,504.56	2,136.35	5,543.51	4,956.12
II	Other Income	19	5.71	3.81	10.85	29.38
III	**Total income (I+ II)**		**5,510.26**	**2,140.16**	**5,554.37**	**4,985.49**
IV	**EXPENSES**					
	Purchase of Stock -in Trade	20	4,420.65	1,800.57	4,028.42	5,713.61
	Changes in inventory of finished goods, work-in -progress, stock-in trade	21	(299.77)	(524.10)	(277.09)	(1,786.69)
	Employee benefits expenses	22	200.78	161.95	316.89	100.59
	Finance Costs	23	51.86	23.44	54.28	30.60
	Depreciation and Amortization Expense	9	147.82	67.91	254.62	26.59
	Other Expenses	24	318.44	178.53	435.40	176.76
	Total Expenses (IV)		**4,839.77**	**1,708.30**	**4,812.52**	**4,261.45**
V	**Profit before exceptional and extraordinary items and tax (III -IV)**		**670.49**	**431.86**	**741.85**	**724.04**
VI	Exceptional Items		-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**		**670.49**	**431.86**	**741.85**	**724.04**
VIII	Extraordinary Items		-	-	-	-
IX	**Profit before Tax (VII-VIII)**		**670.49**	**431.86**	**741.85**	**724.04**
X	Tax Expense :					
	1) Current Tax		166.59	112.29	234.04	188.00
	2) Deferred Tax		-	-	(25.96)	15.27
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		**503.91**	**319.57**	**533.77**	**520.77**
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)**		**503.91**	**319.57**	**533.77**	**520.77**
XVI	Earning Per Equity Share (Rs.)					
	1) Basic	25	8.90	5.65	9.43	11.72
	2) Diluted		8.90	5.65	9.43	11.72

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

Rasik Makkar
Partner
M No 086414
Place :
Date 10/11/25

AKAR & ASSOCIATES Chartered Accountants FRN : 003753N New Delhi

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(CFO & MD)
DIN: 00140021

Director

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

KULBIR CHOPRA
(Director)
DIN :08390596

Director

25086414BMIBHO9519

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, Faridabad, Haryana 121003
CIN: L29305HR2002PLC135331
Consolidated Statement of balance sheet as at Sep 30,2025
(All amounts in Lakhs, unless otherwise stated)

(Rs. In Lakhs)

	PARTICULARS	Note No.	Half Year As At 30th Sep 2025	Half Year As At 30th Sep 2024	Year As At 31st March 2025	Year As At 31st March 2024
A	**EQUITY AND LIABILITIES**					
1	**Shareholder's Funds**					
	(a) Share Capital	3	565.90	565.90	565.90	565.90
	(b) Reserves and Surplus	4	3,994.76	3,259.28	3,473.48	2,939.71
	(c) Money received against share warrants			0.42		
			4,560.66	**3,825.60**	**4,039.38**	**3,505.61**
2	**Share application money pending allotment**					
3	**Non Current Liabilities**					
	(a) Long term Borrowings	5	4.85	5.91	3.61	6.07
	(b) Deferred Tax Liabilities (Net)	12	-	-	-	-
	(c) Other Long term Liabilities		-	-	-	-
	(d) Long term Provisions	9	10.98	6.58	10.98	6.58
			15.83	**12.49**	**14.59**	**12.65**
4	**Current Liabilities**					
	(a) Short Term borrowings	6	1,187.10	587.18	745.22	2.26
	(b) Trade Payable	7	-			
	(A) total outstanding dues of micro enterprises and small enterprises; and		-			
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		247.40	147.00	211.15	223.16
	(c) Other Current Liabilities	8	265.31	139.63	178.48	87.49
	(d) Short Term Provisions	9	380.91	294.72	216.93	182.50
			2,080.72	**1,168.54**	**1,351.78**	**495.41**
	Total		**6,657.21**	**5,006.63**	**5,405.75**	**4,013.67**
B	**ASSETS**					
1	**Non-Current Assets**					
	(a) Property, Plant and Equipment & Intangibl	10				
	(i) Property, Plant and Equipment		1,146.89	756.83	1,291.67	546.54
	(ii) Intangible Assets					
	(iii) Capital work in progress		80.23	-	-	-
	(iv) Intangible Assets under development		-			
	(b) Non-current Investments	11	108.72	1.21	104.23	1.21
	(c) Deferred Tax Assets (Net)	12	48.25	4.91	30.88	4.91
	(d) Long term loans & advances	13	67.22	126.12	91.66	89.95
	(e) Other non-current assets					
			1,451.31	889.07	1,518.44	642.62
2	**Current Assets**					
	(a) Current Investments				-	-
	(b) Inventories	14	2,868.23	2,815.47	2,568.45	2,291.37
	(c) Trade Receivables	15	1,435.91	855.67	927.96	588.31
	(d) Cash and Cash Equivalents	16	452.53	17.94	67.30	179.36
	(e) Short term loans & advances		-		-	-
	(f) Other Current Assets	17	449.23	428.49	323.59	312.02
			5,205.90	4,117.56	3,887.31	3,371.06
	Total		**6,657.21**	**5,006.63**	**5,405.75**	**4,013.67**

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

Rasik Makkar
Partner
M No 086414
Place :
Date 10/11/25

AKAR & ASSOCIATES FRN : 003753N New Delhi Chartered Accountants

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED
AMAN PREET
(CFO & MD)
DIN: 00140021
Director

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED
KULBIR CHOPRA
(Director)
DIN :08390596
Director

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, Faridabad, Haryana 121003

Consolidated Cash Flow Statement for the year ended Sep 30, 2025

(Rs. In Lakhs)

PARTICULARS	Half Year		Year Ended	
	As At 30th Sep 2025	As At 30th Sep 2024	31st March 2025	31st March 2024
	Unaudited	Unaudited	Audited	Audited
Cash Flow From Operating Activities				
Net Profit Before Taxation	670.49	431.86	741.85	724.04
Adjustments For:				
Depreciation on Fixed Assets	147.82	67.91	254.62	26.59
Interest Expense	51.86	23.44	54.28	30.60
Deduct:				
Profit on Sale of Fixed Assets	-		-	2.92
Interest Income	5.71	1.15	4.92	9.34
Operating Profit Before Working Capital Changes	**864.47**	**522.07**	**1,045.83**	**768.97**
Adjustments For :				
(Increase) / Decrease In Inventories	(299.77)	(524.11)	(277.09)	(1,786.69)
(Increase) / Decrease In Trade Receivables	(507.96)	(267.37)	(339.66)	(366.01)
(Increase) / Decrease In Loans And Advances	24.44	(36.18)	(1.71)	(17.20)
(Increase) / Decrease In Other Current Assets	(125.63)	(116.48)	(11.57)	(304.54)
Increase/(Decrease) In Trade Payables	36.25	(76.16)	(12.01)	217.83
Increase/(Decrease) In Current Liabilties	86.82	52.13	90.99	7.42
Increase/(Decrease) In Provisions	163.99	-	2.05	1.71
Cash Generated From Operations	242.60	(446.10)	496.83	(1,478.51)
Less Income Tax Paid	166.59	-	197.27	55.30
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**76.01**	**(446.10)**	**299.56**	**(1,533.82)**
Cash Flow From Investing Activities				
(Purchase)/ Sale Of Investments	(4.49)	-	(103.02)	-
Profit on Sale of Investment	-		-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(3.04)	(278.19)	(999.75)	(178.67)
Capital work in progress	(80.23)			
Interest Received	5.71	1.15	4.92	9.34
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(82.05)**	**(277.04)**	**(1,097.85)**	**(169.33)**
Cash Flow From Financing Activities				
Net Proceeds From Issue Of Shares (Including Premium)	-		-	2,580.13
Minority Interest		0.42		
Short term borrowings	441.88	584.91	742.96	(354.12)
Share issue Expenses	-		-	(288.60)
Long Term Borrowing	1.24	(0.16)	(2.45)	(30.75)
Interest Paid	(51.86)	(23.44)	(54.28)	(30.60)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**391.26**	**561.73**	**686.23**	**1,876.05**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	385.23	(161.42)	(112.05)	172.90
Cash And Cash Equivalents At The Beginning Of The Period	67.30	179.36	179.36	6.45
Cash And Cash Equivalents At The Closing Of The Period	**452.53**	**17.94**	**67.30**	**179.36**

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

Rasik Makkar
Partner
M No 086414
Place :
Date 10/11/25

AKAR & ASSOCIATES FRN : 003753N New Delhi Chartered Accountants

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(Director)
DIN: 00140021

Director

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

KULBIR CHOPRA
(Director)
DIN :08390596

Director

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

CIN: L29305HR2002PLC116354

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

i) The above consolidated Un-audited financial results for the Half year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of Rockingdeals Circular Economy Limited ("the Company") in their meeting held on 10th November, 2025.

i) The above consolidated Un-audited financial results for the Half Year ended 30th September, 2025 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

ii) In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above consolidated results have been reviewed by the Statutory Auditors of the Company for the Half Year ended 30th September, 2025

iii) EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.

iv) As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements). Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.

v) The Company is operating in a single segment. Hence, the above financial results are based on single segment only.

vi) The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.

vii) The figures of the previous period have been re-grouped or rearranged, whether considered necessary.

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Director

AKAR & ASSOCIATES FRN: 003753N New Delhi Chartered Accountants

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN:07AACFK5444Q1ZV

To

The General Manager- Listing National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex Banda (East), Mumbai 400051	The members of Audit Committee, Rockingdeals Circular Economy Limited Regd. Office: Shop KH No. 424, Basement Ghitorni, Gadaipur, New Delhi, South West Delhi 110030

1. The Management of Rockingdeals Circular Economy Limited ("Rockingdeals" or "Company"), a company duly incorporated under the companies act, 1956 vide Registration No L29305DL2002PLC116354. Dated 29 July 2002, in India and having its Registered office situated at Shop Kh No. 424, Basement Ghitorni, Gadaipur, New Delhi, South West Delhi 110030 has approached us to provide certificate covering statement on deviation or variation for proceeds of public issue under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Management's Responsibility

2. The responsibility for the preparation of financial information given herewith in **Annexure A** w.r.t utilization of proceeds of public issue is of the Management of the Company, which is initialed by us for identification purpose. The Management is also responsible for ensuring that the Company complies with the SEBI regulations requirements and other applicable statutory provisions. The Company's Management is also responsible for the designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

3. Our responsibility is to review the details given in Annexure A, as aforesaid prepared by the management, considering information available from the prospectus to public issue dated November 24, 2023 w.r.t, proposed utilization given in the Object of the Issue Clause, actual utilization of IPO Proceeds and other information & explanation provided to us by the management of the Company and to give our conclusion thereupon.

AKAR & ASSOCIATES FRN: 003753N New Delhi Chartered Accountants

Address: N – 59 (Basement), Greater Kailash, Part – 1, New Delhi – 110048
Phone: (+91) 9312249888, +(91) 9868159145 (+91) (11) 46572810, (+91) (11) 46574808
E mail: *rasik.makkar@akarassociates.com*
Other Branches

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

4. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity as the auditors of any financial statements of the client. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the Assurance that would have been obtained had a reasonable assurance engagement been performed

5. A reasonableness assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the reporting criteria, mentioned in paragraph 3 above. Accordingly, we have performed the following procedures in relation to the certificate:

   a) Verified object of the issue clause of prospectus to public issue dated . November 24, 2023

   b) Verified Invoices and supporting documents for expenses incurred till September 30, 2025 to check whether expenses are as per object of the issue clause or not.

   c) Verified Bank Statement for actual payment made to vendors as on September 30, 2025.

   d) Verified Bank Statement and Confirmations for the unutilized position as on September 30, 2025.

6. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India (ICAI) and Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, in so far as applicable for the purpose of this certificate. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by (ICAI).

   We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Service Engagements.

AKAR & ASSOCIATES
FRN : 003753N
New Delhi
Chartered Accountants

Conclusion

7. Based on the procedures performed and according to the information and explanations provided to us by the Management of the Company, read with Auditor's responsibility and methodology detailed above, nothing has come to our attention that causes us to believe that the Statement mentioned in "Annexure A" is not based on the information extracted from the Prospectus to public issue, Bank Statements, Invoices received from Vendors and other related records &, information's provided by the Company.

Restriction on use

8. This certificate is issued at the request of the Company for submission to National Stock Exchange of India. This certificate should not be used for any other purpose without our prior written consent. Accordingly, our Certificate should not be quoted or referred to in any other document or made available to any other person or persons without our prior written consent. Also, we neither accept nor assume any duty or liability for any other purpose or to any other person to whom our Certificate is shown or into whose hands it may come without our prior consent in writing.

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

AKAR & ASSOCIATES Chartered Accountants FRN : 003753N New Delhi

Rasik Makkar
Partner 10/11/2025
Membership No. 086414
Date: 10-11-2025
Place: New Delhi

UDIN-25086414BMIBHG4978

Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Reg. Office: 12/3, Milestone, Near Sarai Metro Station, Mathura Road, Faridabad, Haruana-121003

Annexure-A

Statement of Deviation/Variation in utilization of funds raised through Public Issue for the half year ended 30th September, 2025-ISIN No: INE0PTR01012

Particulars	Remarks
Name of Listed Entity	Rockingdeals Circular Economy Limited
Mode of Fund raised	Public Issue-IPO
Type of Instrument	Equity Instruments
Date of Raising Funds	Amount Raised in between November 22, 2023 to November 24, 2023, Allotment made on 28th November, 2023.
Amount raised	INR 21 Cr
Report filed for half-year ended	30th September, 2025
Is there a Deviation/Variation in use of fund raised	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/offer documents?	Not applicable
If yes, detail of the approval so required?	Not applicable
Date of approval	Not applicable
Explanation for the Deviation/Variation	Not applicable
Comments of the audit committee after review	The Proceeds from IPO utilized for the objects for which it is raised
Comments of the auditors, if any	No Comments

AKAR & ASSOCIATES Chartered Accountants FRN : 003753N New Delhi

ROCKING DEALS

Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Reg. Office: 12/3, Milestone, Near Sarai Metro Station, Mathura Road, Faridabad, Haruana-121003

Objects for which funds have been raised and where there has been a deviation/variation, in the following Table

Original Objects	Modified objects if any	Original Allocation	Modified allocation, if any	Fund utilization	Amount of Deviation/variation for the quarter according to applicable objects	Remarks, if any
1. Working Capital Requirements of the Company	Not Applicable	INR 14 Cr.	Not Applicable	INR 14 Cr.	Not Applicable	Not Applicable
2. Brand Positioning, Marketing and Advertisement		INR 1.42 Cr.		Not used yet		
3. Issue related expenditures		INR 3.90 Cr.		INR 3.90 Cr.		
4,General corporate Purposes		INR 1.68 Cr.		INR 1.68 Cr.		

Deviation on variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against which was originally disclosed or
(c) Change in terms of a contracts referred to in the fund-raising documents i.e. Prospectus, letter of Offer etc.

For Rockingdeals Circular Economy Limited

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Chief Financial Officer

AKAR & ASSOCIATES Chartered Accountants FRN: 003753N New Delhi

Aman Preet
(Chief Financial Officer)