ROCKING DEALS
Phn.: 92122 00000
ROCKINGDEALS CIRCULAR ECONOMY LIMITED
Regd. cum Corp Office: 12/3, Milestone, Near Sarai Metro Station, Mathura Road, Faridabad, Haryana-121003

Date: 28.10.2026

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: Outcome of meeting of the Board of Directors of Rockingdeals Circular Economy Limited held on October 28, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. October 28, 2026, has inter alia, approved the following:

1. Approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended on September 30, 2026 pursuant to Regulation 33 of SEBI LODR, Regulations, 2015 and taken on record "Limited Review Report" issued by AKAR & Associates, Chartered Accountants, Statutory Auditor of the Company, with an unmodified opinion.

2. A statement of Deviation and Variation in Utilisation of funds raised through Public issue and Right issue for the half year ended September 30, 2026, is also enclosed herewith.

The Meeting of the Board of Directors of the Company commenced at 03:30 P.M. (IST) and concluded at 06:15 P.M. (IST).

You are requested to take the above information on records and disseminate the same on your website.

Thanking You,
Yours Faithfully

For and on behalf of
Rockingdeals Circular Economy Limited

Neha

Neha Mehta
Company Secretary and Compliance officer
ACS-59264

Place: Faridabad
Date: 28.10.2026

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, 2026 ("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
   d. Advaark FZE LLC (subsidiary of Rocking Deals General Trading L.L.C, Incorporated in Ajman NuVentures Centre Free Zone (Dubai) on 21-09-2026

5. The accompanying Statements include the Unaudited Interim financial results of parent along with its subsidiaries for the half year ended on 30th September 2026 respectively as considered in the unaudited financial results. The unaudited Financial results of Rocking Deals General Trading L.L.C and Advaark FZE

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E mail: rasik.makkar@akarassociates.com,
Other Branches
- 156,Pocket-1 Jasola New Delhi – 110025
- B-6/25/1,Safdarjang Enclave, New Delhi – 110029

LLC. have been reviewed by the management itself. Review Reports have been submitted to us by the management and our conclusion on the statement in so far as it related to amounts and disclosure in the financial statements of the Rocking Deals General Trading L.L.C and Advaark FZE LLC 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 subsidiaries , 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: 28/10/2026
Place: New Delhi
UDIN-26086414DPQAXF7716

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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, Faridabad, Haryana 121003
CIN: L29308HR2002PLC135331
Consolidated Statement of Profit and Loss for the Half year ended Sep 30, 2026
(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Half Year			Year Ended	
		30th Sep 2026	31th Mar 2026	30th Sep 2025	31th March 2026	31st March 2025
I	Revenue from Operations	6,426.52	6,479.09	5,504.56	11,983.64	5,543.51
II	Other Income	30.85	34.87	5.71	40.58	10.85
III	**Total Income (I+ II)**	6,457.37	6,513.96	5,510.26	12,024.22	5,554.37
IV	**EXPENSES**					
	Purchase of Stock -in Trade	4,368.96	7,143.30	4,420.65	11,563.96	4,028.42
	Changes in inventory of finished goods, work-in -progress, stock-in trade	133.29	(2,134 35)	(299.77)	(2,434.12)	(277.09)
		-	-	-		
	Employee benefits expenses	194.06	169.59	200.78	370.37	316.89
	Finance Costs	96.07	55.45	51.86	107.31	54.28
	Depreciation and Amortization Expense	110.44	146.01	147.82	293.83	254.62
	Other Expenses	686.98	536.28	318.44	854.71	435.40
	Total Expenses (IV)	5,589.79	5,916.27	4,839.77	10,756.04	4,812.52
V	**Profit before exceptional and extraordinary items and tax (III -IV)**	867.58	597.68	670.49	1,268.18	741.85
VI	Exceptional Items		-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	867.58	597.68	670.49	1,268.18	741.85
VIII	Extraordinary Items	-	-	-	-	-
IX	**Profit before Tax (VII-VIII)**	867.58	597.68	670.49	1,268.18	741.85
X	Tax Expense :					
	1) Current Tax	177.55	110.87	166.59	277.45	234.04
	2) Deferred Tax	-	-	-	(22.36)	(25.96)
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	690.03	486.82	503.91	1,013.09	533.77
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)**	690.03	486.82	503.91	1,013.09	533.77
XVI	Earning Per Equity Share (*Rs.*)					
	1) Basic	9.89	7.40	8.90	16.56	9.43
	2) Diluted	9.89	7.40	8.90	16.56	9.43

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

Rasik Makkar
Partner
M No 086414

Place: New Delhi
Date: 28.10.2026

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

Aman Preet
(Managing Director)
DIN: 00140021

Neha Mehta
Company Secretary
M. No. A59264

Kulbir Chopra
(Director)
DIN :08390596

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 30,2026
(All amounts in Lakhs, unless otherwise stated)

(Rs. In Lakhs)

PARTICULARS	Half Year		Year Ended	
	As At 30th Sep 2026	As At 30th Sep 2025	As At 31st March 2026	As At 31st March 2025
A EQUITY AND LIABILITIES				
1 Shareholder's Funds				
(a) Share Capital	697.90	565.90	697.90	565.90
(b) Reserves and Surplus	7,123.46	3,994.76	6,433.42	3,473.48
(c) Money received against share warrants	-	-	-	-
	7,821.36	**4,560.66**	**7,131.32**	**4,039.38**
2 Share application money pending allotment				
3 Non Current Liabilities				
(a) Long term Borrowings	453.71	4.85	121.30	3.61
(b) Deferred Tax Liabilities (Net)	-	-	-	-
(c) Other Long term Liabilities	-	-	-	-
(d) Long term Provisions	26.02	10.98	25.26	10.98
	-	-	-	-
	479.73	**15.83**	**146.56**	**14.59**
4 Current Liabilities				
(a) Short Term borrowings	2,251.09	1,187.10	1,414.78	745.22
(b) Trade Payable	-	-	-	
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-	19.97	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	987.53	247.40	592.57	211.15
(c) Other Current Liabilities	255.78	265.31	303.87	178.48
(d) Short Term Provisions	423.02	380.91	245.79	216.93
	3,917.41	**2,080.72**	**2,576.97**	**1,351.78**
Total	**12,218.49**	**6,657.22**	**9,854.85**	**5,405.75**
B ASSETS				
1 Non-Current Assets				
(a) Property, Plant and Equipment & Intangible Assets				
(i) Property, Plant and Equipment	1,496.34	1,146.89	1,309.72	1,291.67
(ii) Intangible Assets	-	80.23	-	-
(iii) Capital work in progress		-		
(iv) Intangible Assets under development				
(b) Non-current Investments	16.44	108.72	1.21	104.23
(c) Deferred Tax Assets (Net)	53.24	48.25	53.24	30.88
(d) Long term loans & advances	61.17	67.22	54.16	91.66
(e) Other non-current assets				
	1,627.19	**1,451.31**	**1,418.33**	**1,518.44**
2 Current Assets				-
(a) Current Investments	4,869.29	2,868.23	5,002.58	2,568.45
(b) Inventories	3,445.13	1,435.91	1,971.00	927.96
(c) Trade Receivables	1,018.69	452.53	505.90	67.30
(d) Cash and Cash Equivalents	6.81	-	-	-
(e) Short term loans & advances	1,251.37	449.23	957.06	323.59
(f) Other Current Assets	**10,591.30**	**5,205.90**	**8,436.53**	**3,887.31**
Total	**12,218.49**	**6,657.22**	**9,854.85**	**5,405.75**

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

Rasik Makkar
Partner
M No 086414

Place: New Delhi
Date: 28.10.2026

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

AMAN PREET
(Managing Director)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN :08390596

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, Faridabad, Haryana 121003

Consolidated Cash Flow Statement for the half year ended Sep 30, 2026

(Rs. In Lakhs)

PARTICULARS	Half Year		Year Ended	
	As At 30th Sep 2026	As At 30th Sep 2025	31st March 2026	31st March 2025
Cash Flow From Operating Activities				
Net Profit Before Taxation	867.58	670.49	1,268.18	741.85
Adjustments For:				
Depreciation on Fixed Assets	110.44	147.82	293.83	254.62
Interest Expense	96.07	51.86	107.31	54.28
Deduct:				
Profit on Sale of Fixed Assets			-	-
Interest Income	16.64	5.71	31.99	4.92
Operating Profit Before Working Capital Changes	**1,057.45**	**864.47**	**1,637.33**	**1,045.83**
Adjustments For :				
(Increase) /Decrease In Inventories	133.29	(299.77)	(2,434.13)	(277.09)
(Increase) /Decrease In Trade Receivables	(1,474.14)	(507.96)	(1,043.04)	(339.66)
(Increase) /Decrease In Loans And Advances	(13.82)	24.44	37.50	(1.71)
(Increase) /Decrease In Other Current Assets	(294.31)	(125.63)	(633.47)	(11.57)
Increase/(Decrease) In Trade Payables	374.99	36.25	401.38	(12.01)
Increase/(Decrease) In Current Liabilties	(48.09)	86.82	125.39	90.99
Increase/(Decrease) In Provisions	177.98	163.99	43.15	2.05
Cash Generated From Operations	(86.65)	242.61	(1,865.91)	496.83
Less Income Tax Paid	177.55	166.59	277.45	197.27
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**(264.20)**	**76.02**	**(2,143.36)**	**299.56**
Cash Flow From Investing Activities				
(Purchase)/ Sale Of Investments	(15.23)	(4.49)	103.02	(103.02)
Profit on Sale of Investment		-	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(297.06)	(3.04)	(311.88)	(999.75)
Capital work in progress		(80.23)	-	
Interest Received	16.64	5.71	31.99	4.92
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(295.65)**	**(82.05)**	**(176.86)**	**(1,097.85)**
Cash Flow From Financing Activities				
Net Proceeds From Issue Of Shares (Including Premium)			2,112.01	-
Minority Interest			-	
Short term borrowings	836.31	441.88	669.56	742.96
Short term Loan and Advances		-	-	
Share issue Expenses	-	1.24	(33.14)	-
Long Term Borrowing	332.41	-	117.69	(2.45)
Interest Paid	(96.07)	(51.86)	(107.31)	(54.28)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**1,072.66**	**391.26**	**2,758.80**	**686.23**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	512.80	385.23	438.58	(112.05)
Cash And Cash Equivalents At The Beginning Of The Period	505.88	67.30	67.30	179.36
Cash And Cash Equivalents At The Closing Of The Period	**1,018.69**	**452.53**	**505.88**	**67.30**

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

Rasik Makkar
Partner
M No 086414

Place: New Delhi
Date: 28.10.2026

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(Managing Director)
DIN: 00140021

KULBIR CHOPRA
(Director)
DIN :08390596

Neha Mehta
Company Secretary
M. No. A59264

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, 2026 ("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 in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". 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 Standards on Auditing 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 recognized 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: 28-10-2026
Place: New Delhi
UDIN- **26086414YPAHZK1091**

28/10/26

AKAR & ASSOCIATES FRN: 003753N New Delhi Chartered Accountants

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ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technin Electronics Limited, Originally known as Technin Electronics Private Limited)
2/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
CIN: L29306DL2002PLC116384

Unaudited Standalone Statement of Profit and Loss for the half year ended September 30, 2026
(All amounts in Lakhs, unless otherwise stated)

	PARTICULARS	Half Yearly			Year Ended	
		As At 30th Sep 2026	As At 31th March 2026	As At 30th Sep 2025	31st March 2026	31st March 2025
I	Revenue from Operations	2,615	5,121	4,953	10,074	5,544
II	Other Income	19	36	5	41	11
III	**Total Income (I+ II)**	2,634	5,157	4,958	10,115	5,554
IV	**EXPENSES**					
	Purchase of Stock -in Trade	1,928	6,065	3,851	9,965	4,028
	Changes in inventory of finished goods, work-in -progress, stock-in trade	(59)	(1,799)	(243)	(2,090)	(277)
	Employee benefits expenses	147	139	201	340	317
	Finance Costs	69	43	41	84	54
	Depreciation and Amortisation Expense	104	146	148	294	255
	Other Expenses	255	370	304	674	425
	Total Expenses (IV)	2,443	4,965	4,302	9,266	4,802
V	**Profit before exceptional and extraordinary items and tax (III -IV)**	191	192	657	849	752
VI	Exceptional Items	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	191	192	657	849	752
VIII	Extraordinary Items	-	-	-	-	-
IX	**Profit before Tax (VII-VIII)**	191	192	657	849	752
X	Tax Expense :					
	1) Current Tax	58	107	164	271	234
	2) Deferred Tax	-	(5)	(17)	(22)	(26)
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	133	90	510	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)**	133	90	510	600	544
XVI	Earning Per Equity Share (Rs.)					
	1) Basic	1.90	1.37	9.02	9.81	9.81
	2) Diluted	1.90	1.37	9.02	9.81	9.81

See accompanying Notes to the Financial Statements

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

Ranik Makkar
Partner
M No 086414

Place: New Delhi
Date: 28.10.2026

For and on behalf of Board of Directors
Rockingdeals Circular Economy Limited

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Director

Aman Preet
(Managing Director)
DIN: 00140021

Neha Mehta
Company Secretary
M. No. A59264

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

Director

Kulbir Chopra
(Director)
DIN :08390596

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Techsin Electronics Limited, Originally known as Techsin Electronics Private Limited)
12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Faridabad, Haryana-121003
CIN: L29305DL2002PLC116354
Unaudited Standalone Statement of balance sheet as at September 30,2026
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS		Unaudited		Audited	
		As At 30th Sep 2026	As At 30th Sep 2025	As At 31st March 2026	As At 31st March 2025
A	**EQUITY AND LIABILITIES**				
1	**Shareholder's Funds**				
	(a) Share Capital	698	566	698	566
	(b) Reserves and Surplus	6,164	3,994	6,031	3,484
	(c) Money received against share warrants	-	-	-	-
		6,862	4,560	6,729	4,050
2	**Share application money pending allotment**				
3	**Non Current Liabilities**				
	(a) Long term Borrowings	165	5	121	4
	(b) Deferred Tax Liabilities (Net)	-	-	-	-
	(c) Other Long term Liabilities	-	-	-	-
	(d) Long term Provisions	26	11	25	11
		191	16	147	15
4	**Current Liabilities**				
	(a) Short Term borrowings	1,564	949	926	745
	(b) Trade Payable				
	(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	855	243	585	224
	(c) Other Current Liabilities	231	249	278	178
	(d) Short Term Provisions	298	381	240	217
		2,948	1,821	2,049	1,364
	Total	10,001	6,397	8,924	5,429
B	**ASSETS**				
1	**Non-Current Assets**				
	(a) Property, Plant and Equipment & Intangible Assets				
	(i) Property, Plant and Equipment	1,226	1,147	1,310	1,292
	(ii) Intangible Assets	-	-	-	-
	(iii) Capital work in progress	-	80	-	-
	(iv) Intangible Assets under development	-	-	-	-
	(b) Non-current Investments	189	133	174	128
	(c) Deferred Tax Assets (Net)	53	48	53	31
	(d) Long term loans & advances	337	367	78	92
	(e) Other non-current assets	-	-	-	-
		1,805	1,775	1,615	1,542
2	**Current Assets**				
	(a) Current Investments	-	-	-	-
	(b) Inventories	4,718	2,811	4,658	2,568
	(c) Trade Receivables	1,659	1,270	1,470	928
	(d) Cash and Cash Equivalents	752	179	305	66
	(e) Short term loans & advances	-	-	-	-
	(f) Other Current Assets	1,067	362	875	324
		8,196	4,622	7,309	3,886
	Total	10,001	6,397	8,924	5,429

See accompanying Notes to the Financial Statements

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

Ranik Makkar
Partner
M No 086414

Place: New Delhi
Date: 28.10.2026

For and on behalf of Board of Directors
Rockingdeals Circular Economy Limited

Aman Preet
(Managing Director)
DIN: 00140021

Kulbir Chopra
(Director)
DIN :08390596

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 half year ended September 30, 2026
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	Half Year Ended		Year Ended	
	30th Sep 2026	30th Sep 2025	31st March 2026	31st March 2025
Cash Flow From Operating Activities				
Net Profit Before Taxation	191	657	849	752
Adjustments For:				
Depreciation on Fixed Assets	104	148	294	255
Interest Expense	69	41	84	54
Deduct:				
Profit on Sale of Fixed Assets	-	-	-	-
Interest Income	17	5	32	5
Operating Profit Before Working Capital Changes	347	840	1,195	1,056
Adjustments For :				
(Increase) /Decrease In Inventories	(59)	(243)	(2,090)	(277)
(Increase) /Decrease In Trade Receivables	(189)	(342)	(542)	(340)
(Increase) /Decrease In Loans And Advances	(258)	(276)	14	(2)
(Increase) /Decrease In Other Current Assets	(191)	(39)	(552)	(12)
Increase/(Decrease) In Trade Payables	250	19	381	0
Increase/(Decrease) In Current Liabilties	(47)	71	100	91
Increase/(Decrease) In Provisions	1	197	37	2
Cash Generated From Operations	(147)	228	(1,458)	520
Less Income Tax Paid	-	197	271	197
Net Cash Inflow From/(Outflow) From Operating Activities (A)	(147)	31	(1,729)	322
Cash Flow From Investing Activities				
(Purchase)/ Sale Of Investments	(15)	(4)	(46)	(127)
Profit on Sale of Investment	-	-	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(20)	(3)	(312)	(1,000)
Capital work in progress	-	(80)	-	
Interest Received	17	5	32	5
Net Cash Inflow From/(Outflow) From Investing Activities (B)	(18)	(83)	(326)	(1,122)
Cash Flow From Financing Activities				
Net Proceeds From Issue Of Shares (Including Premium)	-	-	2,112	-
Short term borrowings	638	204	181	743
Share Issue Expenses	-	-	(33)	-
Long Term Borrowing	43	1	118	(2)
Interest Paid	(69)	(41)	(84)	(54)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	612	164	2,294	686
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	446	112	239	(113)
Cash And Cash Equivalents At The Beginning Of The Period	305	66	66	179
Cash And Cash Equivalents At The Closing Of The Period	752	179	305	66

See accompanying Notes to the Financial Statements

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

Rasik Makkar
Partner
M No 086414

Place: New Delhi
Date: 28.10.2026

For and on behalf of Board of Directors
Rockingdeals Circular Economy Limited

Aman Preet
(Managing Director)
DIN: 00140021

Kulbir Chopra
(Director)
DIN :08390596

Neha Mehta
Company Secretary
M. No. A59264

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.

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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, 2026 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, 2026.

   d) Verified Bank Statement and Confirmations for the unutilized position as on September 30, 2026.

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.

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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 FRN: 003753N New Delhi Chartered Accountants

Rasik Makkar
Partner
Membership No. 086414
Date: 28-10-2026
Place: New Delhi 28/10/26

UDIN- 26086414LZAXFH9288

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- B-6/25/1,Safdarjang Enclave, New Delhi – 110029

ROCKING DEALS

Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

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

Statement of deviation/Variation in utilization of funds raised through Public Issue for the half year ended 30th September 2026 -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 Nov 24 2023, Allotment made on 28th November,2023.
Amount raised	INR 21 crore
Report filed for half-year ended	30th September 2026
Is there a Deviation/ Variation in use of funds raised	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer documents?	Not applicable
If yes, details 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 003753 New Delhi

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	Funds 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 ltd

Amanpreet

(Managing Director)

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: 12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Haryana 121003

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 12/3 Milestone, Near Sarai Metro Station, Mathura Road Faridabad, Haryana 121003 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 Letter of Offer dated October 11, 2025 w.r.t, proposed utilization given in the Object of the Issue Clause, actual utilization of Proceeds and other information & explanation provided to us by the management of the Company and to give our conclusion thereupon.

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- 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 Letter of Offer dated October 11, 2025

   b) Verified Invoices and supporting documents for expenses incurred till September 30, 2026 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, 2026.

   d) Verified Bank Statement and Confirmations for the unutilized position as on September 30, 2026.

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

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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)

Rasik Makkar
Partner 28/10/2026
Membership No. 086414
Date: 28-10-2026
Place: New Delhi

UDIN- 26086414UHHXZS6659

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ROCKING DEALS

Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

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

Statement of deviation/Variation in utilization of funds raised through Public Issue for the half year ended 30th September 2026 -ISIN No IN90PTR01010

Particulars	Remarks
Name of Listed Entity	Rockingdeals Circular Economy limited
Mode of Fund raised	Rights issue
Type of Instrument	Equity Instruments
Date of Raising Funds	Amount Raised in between November 22, 2025 to Nov 24 2025, Allotment made on
Amount raised	INR 21.12 crore
Report filed for half-year ended	30th September 2026
Is there a Deviation/ Variation in use of funds raised	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer documents?	Not applicable
If yes, details 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 rights issue has been utilized for the objects for which it is raised.
Comments of the auditors, if any	No Comments

For Rockingdeals circular Economy ltd

Amanpreet

(Managing Director)

AKAR & ASSOCIATES Chartered Accountants FRN 003... New Delhi

Annexure- A

Original Objects	Modified objects if any	Amount as proposed in the offer Document	Amount raised till Sep 30, 2026	Modified allocation, if any	Funds utilization	Amount of Deviation/ Variation for the quarter according to applicable objects	Remarks if any
1.. Setting up of E-Waste Plant	Not Applicable	9.06 Cr	4.23 Cr	Not Applicable	.75 Cr	Not Applicable	Not Applicable
2.. Working Capital		24.72 Cr	11.53 Cr		11.53 Cr		
3.. General Corporate Purposes		10.68 Cr	4.98 Cr		4.98 Cr		
4. Issue related expenses		.80 Cr	.37 Cr		.37 Cr		

For Rockingdeals circular Economy ltd

Amanpreet

(Managing Director)