Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

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

Date: 23rd July, 2026

To,

NSE Surveillance,
National Stock Exchange of India Ltd,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai, Maharashtra(400051).

Ref: Email dated 17.07.2026.

Sub: Non applicability of Segment reporting and Submission of Financial result as prescribed by SEBI

Dear Sir,

1. **Segment Reporting – Not Applicable**

The Company has not presented segment information in its financial statements, as the requirements of Accounting Standard (AS) 17 – **Segment Reporting are not applicable** considering the nature, extent, and structure of its business operations.

As per Paragraph 27 of Accounting Standard (AS) 17, a business segment or geographical segment is required to be identified as a reportable segment only if it satisfies any one of the following quantitative thresholds:

1. **Revenue Test**: Revenue from sales to external customers together with inter-segment revenue is 10% or more of the total revenue (both external and internal) of all segments; or
2. **Result Test:** The segment result, whether profit or loss, is 10% or more of the greater (in absolute amount) of:
   - the combined profit of all profit-making segments; or
   - the combined loss of all loss-making segments; or
3. **Asset Test**: Segment assets are 10% or more of the total assets of all segments.

The Company is primarily engaged in the business of trading of electronic items. The management has carried out a detailed assessment of the Company's operations in accordance with the recognition, measurement, and disclosure principles prescribed under AS 17.

Based on such evaluation, it has been concluded that:

- the Company operates as a single integrated business with common resources, centralized management, uniform risks and returns, and a common operating environment;

- there are no distinguishable business segments or geographical segments that are separately managed or monitored for the purpose of resource allocation and performance evaluation;
- no individual activity or geographical area independently satisfies the quantitative criteria prescribed under Paragraph 27 of AS 17 for identification as a reportable segment; and
- the Company's internal management reporting is also prepared and reviewed as a single business unit, without separate segment-wise financial information.

Accordingly, the Company does not have any reportable business or geographical segments requiring separate disclosure under Accounting Standard (AS) 17 – Segment Reporting. Therefore, no segment information has been presented in the financial statements.

2. Financial result submitted is not as per format prescribed by SEBI

The financial results submitted for the quarter ended 30 June 2025 represent the Company's first interim financial statements prepared in accordance with the requirements of Accounting Standard (AS) 25 – Interim Financial Reporting.

In accordance with the transitional provisions contained in Paragraph 47 of AS 25, when an enterprise presents interim financial statements for the first time, comparative information relating to the corresponding interim period(s) of the immediately preceding financial year is not mandatory. Accordingly, the Company has not presented comparative figures for the corresponding quarter of the previous financial year, including the comparative Statement of Profit and Loss and the comparative Statement of Cash Flows.

Further, it is respectfully submitted that the presentation adopted by the Company is in line with the transitional relief available under AS 25 and does not affect the true and fair presentation of the interim financial information.

It is further clarified that the heading appearing in the Statement of Cash Flows as "Year Ended 30 June 2025" is an inadvertent clerical/typographical error. The correct heading should read "Quarter Ended 30 June 2025." This is merely a presentation error and has no impact whatsoever on the figures disclosed, the financial results reported, or the users' understanding of the financial statements.

The Company regrets the inadvertent error and undertakes to ensure greater care in the presentation of future financial statements and regulatory filings.

Further, Correct version of Statement of Cash flow has been attached in "**Annexure-A**".

3. Financial results not submitted within 30 minutes or 3 hours from the end of board meeting (as may be applicable).

In this regard, we respectfully submit that the Board Meeting of the Company was held on Saturday, October 11,2025 and concluded at 02:30 p.m. The financial results, along with the outcome of the Board Meeting, were submitted to the Exchange at 03:43:55 p.m. on the same day.

Accordingly, the disclosure was submitted within 1 hour and 13 minutes from the conclusion of the Board Meeting.

Since the Board Meeting was held on Saturday, being a non-trading day, and there was a period of more than three hours before the commencement of normal trading hours on the next trading day, the applicable timeline for submission of the disclosure was three hours from the conclusion of the Board Meeting.

As the disclosure was submitted at 3:43 p.m., well within three hours from the conclusion of the Board Meeting at 2:30 p.m., the Company has duly complied with the prescribed timeline.

We request you to kindly take the above submissions on your records.

Thanking you,
Yours faithfully,
For Rockingdeals Circular Economy Limited

Aman Preet Digitally signed by Aman Preet
Date: 2026.07.23 18:54:31
+05'30'

Aman Preet
Managing Director
DIN: 00140021
Place: Faridabad
Date: 23.07.2026

Annexure-A

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 Quarter ended June 30th, 2025
(All amounts in Lakhs, unless otherwise stated)

PARTICULARS	Quarter Ended 30th June 2025	Year Ended 31st March 2025	Year Ended 31st March 2024
Cash Flow From Operating Activities			
Net Profit Before Taxation	178.43	752.23	724.04
Adjustments For:			
Depreciation on Fixed Assets	73.32	254.62	26.59
Interest Expense	19.59	54.28	30.60
Deduct:			
Profit on Sale of Fixed Assets	-	-	2.92
Interest Income	0.17	4.92	9.34
Operating Profit Before Working Capital Changes	**271.18**	**1,056.21**	**768.97**
Adjustments For :			
(Increase) /Decrease In Inventories	214.15	(277.09)	(1,786.69)
(Increase) /Decrease In Trade Receivables	(1,016.31)	(339.66)	(366.01)
(Increase) /Decrease In Loans And Advances	(205.14)	(1.71)	(17.20)
(Increase) /Decrease In Other Current Assets	162.80	(11.57)	(304.54)
Increase/(Decrease) In Trade Payables	390.23	0.48	217.83
Increase/(Decrease) In Current Liabilties	140.35	90.99	7.42
Increase/(Decrease) In Provisions	-	2.05	1.71
Cash Generated From Operations	(42.75)	519.69	(1,478.51)
Less Income Tax Paid	-	197.27	55.30
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**(42.75)**	**322.42**	**(1,533.82)**
Cash Flow From Investing Activities			
(Purchase)/ Sale Of Investments	-	(126.87)	-
Profit on Sale of Investment	-	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(3.04)	(999.75)	(178.67)
Dividend Received			
Interest Received	0.17	4.92	9.34
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(2.87)**	**(1,121.70)**	**(169.33)**
Cash Flow From Financing Activities			
Net Proceeds From Issue Of Shares (Including Premium)	-	-	2,580.13
Short term borrowings	50.40	742.96	(354.12)
Share issue Expenses	-	-	(288.60)
Long Term Borrowing	1.83	(2.45)	(30.75)
Interest Paid	(19.59)	(54.28)	(30.60)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**32.65**	**686.23**	**1,876.05**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	(12.98)	(113.04)	172.90
Cash And Cash Equivalents At The Beginning Of The Period	66.31	179.36	6.45
Cash And Cash Equivalents At The Closing Of The Period	**53.33**	**66.31**	**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 11/10/2025

AKAR & ASSOCIATES FRN : 003753N New Delhi Chartered Accountants

UDIN : 25086414BMIBEF8702

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

FOR ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET Director
(CFO & MD)
DIN: 00140021

Kulbir Chopra
KULBIR CHOPRA Director
(Director)
DIN :08390596