ROCKING DEALS

Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)
Regd. office: Shop Kh No 424 Basement Ghitorni, Gadaipur, New Delhi, South West, Delhi, DL- 110030
Corp. office: 12/3 Milestone Near Sarai Metro Station, Mathura Road, Faridabad, Haryana-121003

30th May, 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

Dear Sir/Madam,

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 May 30, 2025, have inter-alia considered and approved the following:

a) The 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 and year ended on 31st March 2025.

b) Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Attached)**

c) M/s. **Ankur V Goel & Associates**, Chartered Accountants are appointed as the Internal Auditors of the Company for the Financial year 2025-2026. –**Annexure-1**

d) M/s. **Apoorv & Associates**, Company Secretary in Practice are appointed as Secretarial Auditor of the Company for the period of Five-year i.e. from 2025-26 to 2029-30, -**Annexure-2**

e) Appointment of Mr. Aman Preet as Chief Financial Officer of the Company with effect from June 01st, 2025 –**Annexure-3**

f) Auditor certificate Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019 is enclosed herewith as **Annexure A.**

The Board Meeting was commenced at 03.00 PM and concluded at 04: 30 PM

Yours Faithfully,
For Rockingdeals Circular Economy Limited
Deepika Dixit
Digitally signed by Deepika Dixit
Date: 2025.05.30 16:25:53 +05'30'
(Deepika Dixit)
Company Secretary & Compliance officer
ICSI Membership No: ACS61222

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN:07AACFK5444Q1ZV

INDEPENDENT AUDITOR'S REPORT ON STANDALONE ANNUAL FINANCIAL RESULTS OF ROCKINGDEALS CIRCULAR ECONOMY LIMITED (FORMERLY KNOWN AS TECHNIX ELECTRONICS PRIVATE LIMITED) FOR THE HALF YEAR ENDED AND YEAR ENDED 31ST MARCH, 2025 PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

To

The Board of Directors,
Rockingdeals Circular Economy Limited,

Opinion

We have audited the accompanying Standalone financial Statements of half yearly and year to date Financial Results of Rockingdeals Circular Economy Limited ('the Company') (formerly known as Technix Electronics Private Limited) for the half Year ended 31st March, 2025 and for the year ended 31st March, 2025 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') and other accounting principles generally accepted in India, of the Net Profit of the Company for the half year ended and for the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements for the half Year ended 31st March, 2025 and for the year ended 31st March 2025 under the provisions of the Act and the rules there under, and we

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

AKAR & ASSOCIATES FRN : 003753 New Delhi Chartered Accountants

have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone financial Statements.

Responsibilities of Management and Board of Directors for the Standalone financial Statement

This Standalone financial Statement, which is the responsibility of the Company's Management and the Board of Directors and approved by the Board of Directors, has been prepared on the basis of financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial Statement, the Management and Board of Directors are 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 the 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.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the standalone financial Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this standalone financial Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to Financial Statements 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 the management.
- Conclude on the appropriateness of the 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other matter

These standalone financial results include the results for the half year ended 31st March.,2025, being balancing figures between the audited figures in respect of the full financial year ended 31st March,2025 and the published unaudited year to date figures up to the half year i.e. 30th September, 2024, which were subject to limited review by us as required under the listing regulations. Our Opinion is not modified in respect of this matter.

For Akar & Associates
Chartered Accountants
Firm Registration No. 003753N

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

Rasik Makkar
M. No. 086414 30/5/2025
Date – 30-05-2025
Place – New Delhi
UDIN: 25086414BMIAWK2510

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ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030
CIN: L29305DL2002PLC116354
Audited Standalone Statement of finacial results for the half year ended and year ended March 31, 2025

(Rs. In Lakhs)

	PARTICULARS	Half yearly			Year ended	
		31st March 2025	30th Sep 2024	31st March 2024	31st March 2025	31st March 2024
		Unaudited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	3,407.16	2,136.35	3,395.37	5,543.51	4,956.12
II	Other Income	6.82	3.81	25.74	10.63	29.38
III	**Total income (I+ II)**	**3,413.99**	**2,140.16**	**3,421.11**	**5,554.15**	**4,985.49**
IV	EXPENSES					
	Purchase of Stock -in Trade	2,227.85	1,800.57	3,980.12	4,028.42	5,713.61
	Changes in inventory of finished goods, work-in -progress, stock-in trade	247.01	(524.10)	(1,269.31)	(277.09)	(1,786.69)
	Employee benefits expenses	154.94	161.95	60.21	316.89	100.59
	Finance Costs	30.83	23.44	7.15	54.28	30.60
	Depreciation and Amortization Expense	186.71	67.91	14.95	254.62	26.59
	Other Expenses	246.27	178.53	97.96	424.80	176.76
	Total Expenses (IV)	**3,093.62**	**1,708.30**	**2,891.07**	**4,801.92**	**4,261.46**
V	**Profit before exceptional and extraordinary items and tax (III -IV)**	**320.37**	**431.86**	**530.04**	**752.23**	**724.04**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	**320.37**	**431.86**	**530.04**	**752.23**	**724.04**
VIII	Extraordinary Items	-	-	-	-	-
IX	**Profit before Tax (VII-VIII)**	**320.37**	**431.86**	**530.04**	**752.23**	**724.04**
X	Tax Expense :					
	1) Current Tax	121.75	112.29	137.86	234.04	188.00
	2) Deferred Tax	(25.96)	-	15.06	(25.96)	15.27
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**224.58**	**319.57**	**377.12**	**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)**	**224.58**	**319.57**	**377.12**	**544.15**	**520.77**
XVI	Earning Per Equity Share (Rs.)					
	1) Basic	3.97	5.65	7.29	9.62	11.72
	2) Diluted	3.97	5.65	7.29	9.62	11.72

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(Managing Director)
DIN: 00124022

Managing Director

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)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030
CIN: L29305DL2002PLC116354
Audited Standalone Statement of balance sheet as at March 31,2025

(Rs. In Lakhs)

	PARTICULARS	Audited As At 31st March 2025	Audited As At 31st March 2024
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	565.90	565.90
	(b) Reserves and Surplus	3,483.85	2,939.71
	(c) Money received against share warrants		
		4,049.75	**3,505.61**
2	**Share application money pending allotment**		
3	**Non Current Liabilities**		
	(a) Long term Borrowings	3.61	6.07
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long term Liabilities	-	-
	(d) Long term Provisions	10.98	6.58
		14.59	**12.65**
4	**Current Liabilities**		
	(a) Short Term borrowings	745.22	2.26
	(b) Trade Payable	223.64	223.16
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	223.64	223.16
	(c) Other Current Liabilities	178.48	87.49
	(d) Short Term Provisions	216.93	182.50
		1,364.27	**495.41**
	Total	**5,428.61**	**4,013.67**
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	1,291.67	546.54
	(ii) Intangible Assets		
	(iii) Capital work in progress		
	(iv) Intangible Assets under development		
	(b) Non-current Investments	128.08	1.21
	(c) Deferred Tax Assets (Net)	30.88	4.91
	(d) Long term loans & advances	91.66	89.95
	(e) Other non-current assets		
		1,542.29	642.62
2	**Current Assets**		
	(a) Current Investments	-	-
	(b) Inventories	2,568.45	2,291.37
	(c) Trade Receivables	927.96	588.31
	(d) Cash and Cash Equivalents	66.31	179.36
	(e) Short term loans & advances	-	-
	(f) Other Current Assets	323.59	312.02
		3,886.32	3,371.06
	Total	**5,428.61**	**4,013.67**

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

Managing Director

AMAN PREET
(Managing Director)
DIN: 00140021

AKAR & ASSOCIATES
FRN : 003753N
New Delhi
Chartered Accountants

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030

Audited Standalone Cash Flow Statement for the year ended March 31st, 2025

(Rs. In Lakhs)

PARTICULARS	31st March 2025	31st March 2024
	Audited	Audited
Cash Flow From Operating Activities		
Net Profit Before Taxation	752.23	724.04
Adjustments For:		
Depreciation on Fixed Assets	254.62	26.59
Interest Expense	54.28	30.60
Deduct:		
Profit on Sale of Fixed Assets	-	2.92
Interest Income	4.92	9.34
Operating Profit Before Working Capital Changes	**1,056.21**	**768.97**
Adjustments For :		
(Increase) /Decrease In Inventories	(277.09)	(1,786.69)
(Increase) /Decrease In Trade Receivables	(339.66)	(366.01)
(Increase) /Decrease In Loans And Advances	(1.71)	(17.20)
(Increase) /Decrease In Other Current Assets	(11.57)	(304.54)
Increase/(Decrease) In Trade Payables	0.48	217.83
Increase/(Decrease) In Current Liabilties	90.99	7.42
Increase/(Decrease) In Provisions	2.05	1.71
Cash Generated From Operations	519.69	(1,478.50)
Less Income Tax Paid	197.27	55.30
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**322.42**	**(1,533.81)**
Cash Flow From Investing Activities		
(Purchase)/ Sale Of Investments	(126.87)	-
Profit on Sale of Investment	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(999.75)	(178.67)
Dividend Received		
Interest Received	4.92	9.34
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(1,121.70)**	**(169.34)**
Cash Flow From Financing Activities		
Net Proceeds From Issue Of Shares (Including Premium)	-	2,580.13
Short term borrowings	742.96	(354.12)
Share issue Expenses	-	(288.60)
Long Term Borrowing	(2.45)	(30.75)
Interest Paid	(54.28)	(30.60)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**686.23**	**1,876.05**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	(113.04)	172.91
Cash And Cash Equivalents At The Beginning Of The Period	179.36	6.45
Cash And Cash Equivalents At The Closing Of The Period	**66.32**	**179.36**

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

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

Managing Director

AMAN PREET
Managing Director
DIN: 00140021

AKAR & ASSOCIATES
FRN

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)

CIN: L29305DL2002PLC116354

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i) The above standalone audited financial results for the Half Year and Year ended 31st March, 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 30th may, 2025.

ii) The above standalone audited financial results for the Half Year and Year ended 31st March, 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 and Year ended March 31st 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

Managing Director

AKAR & ASSOCIATES Chartered Accountants FRN : 003753N New Delhi

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN:07AACFK5444Q1ZV

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED ANNUAL FINANCIAL RESULTS OF ROCKINGDEALS CIRCULAR ECONOMY LIMITED (FORMERLY KNOWN AS TECHNIX ELECTRONICS PRIVATE LIMITED) FOR THE HALF YEAR ENDED AND YEAR ENDED 31ST MARCH, 2025 PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

To

The Board of Directors,
Rockingdeals Circular Economy Limited,

Opinion

We have audited the accompanying consolidated financial statements of Rockingdeals Circular Economy Limited ('the Company') (formerly known as Technix Electronics Private Limited) ("the Holding Company") and its subsidiaries for the year ended 31st March 2025 and the notes thereon (hereinafter referred to as "the consolidated financial results") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as "the Listing Regulations"). The consolidated financial results have been initialed by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us,the aforesaid consolidated financial results:

a. Includes the results of the following entities: i.

1-The Holding Company –

1. Rockingdeals Circular Economy Limited

2. The Subsidiaries -

1. Sustainquest Private Limited
2. Rocking Deals General Trading L.L.C (a Company incorporated in Dubai, UAE)

b are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31" March, 2025.

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AKAR & ASSOCIATES ★ FRN : 003755N New Delhi ★ Chartered Accountants

BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended from time to time (hereinafter referred to as "the Act"). Our responsibilities under those SAs 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 Company and its subsidiaries 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 there under, 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 on the consolidated financial results.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

These consolidated financial results have been prepared based on the consolidated audited financial statements and has been approved by the Board of Director The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit and other financial information of the Company and its Subsidiaries in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 its subsidiaries 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 results 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 Management and Board of Directors are responsible for assessing the Company and its Subsidiaries ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the holding Company and its subsidiaries financial reporting process.

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AKAR & ASSOCIATES
FRN : 003753N
New Delhi
Chartered Accountants

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF CONSOLIDATED FINANCIAL STATEMENT.

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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Company and its subsidiaries 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 and its subsidiaries 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 consolidated financial statements represent the underlying transactions and events in a

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

AKAR & ASSOCIATES
FRN : 003792N
New Delhi
Chartered Accountants

manner that achieves fair presentation.

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. We also performed procedures in accordance with the circular issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

OTHER MATTER

We draw attention to the following events that occurred during the financial year ended 31st March 2025, which are relevant to the consolidated financial statements:

1. **Acquisition of Subsidiary**

    1. **Sustainquest Private Limited ("the SQPL)** (CIN: U27500HR2024PTC124801) was incorporated under the Companies Act, 2013 on September 6, 2024, with an initial 58% shareholding by the Holding Company. Subsequently, in March 2024, the Holding Company acquired the remaining shares, thereby making the SQPL as wholly owned subsidiary Company.

    2. **Rocking Deals General Trading L.L.C**, a limited liability company, was incorporated in the United Arab Emirates on October 9, 2024, with 100% ownership held by the Holding Company. The management of the Holding Company has informed us that the audit of the subsidiary has not yet been conducted. Accordingly, the unaudited financial results of the subsidiary have been reviewed by the management itself. Review Reports have been submitted to us by the management and our conclusion on the statement in so far as it related to amounts and disclosure in the financial statements of the Subsidiary companies are based on solely on the report of the management certification and procedure performed by us. Our conclusion, in so far 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

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

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN:07AACFK5444Q1ZV

The consolidated financial results include the results for the Half Year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures up to 30th September, 2024, which were subject to limited review by us as required under the Listing Regulations.

Our opinion on consolidated financial results in respect of the above matters including with respect to our reliance on work performed and reports submitted by independent auditor on the audited financial statements of subsidiaries is not modified.

For Akar & Associates
Chartered Accountants
Firm Registration No. 003753N

Rasik Makkar
M. No. 086414 30/5/2025
Date – 30-05-2025
Place – New Delhi
UDIN: 25086414BMIAWL3879

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

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ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030
CIN: L29305DL2002PLC116354

Audited Consolidated Statement of finacial results for the half year ended and year ended March 31, 2025

(Rs. In Lakhs)

	PARTICULARS	Half yearly			Year ended	
		31st March 2025	30th Sep 2024	31st March 2024	31st March 2025	31st March 2024
		Unaudited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	3,407.16	2,136.35	3,395.37	5,543.51	4,956.12
II	Other Income	7.05	3.81	25.74	10.85	29.38
III	**Total income (I+ II)**	**3,414.21**	**2,140.16**	**3,421.11**	**5,554.37**	**4,985.49**
IV	**EXPENSES**					
	Purchase of Stock -in Trade	2,227.85	1,800.57	3,980.12	4,028.42	5,713.61
	Changes in inventory of finished goods, work-in -progress, stock-in trade	247.01	(524.10)	(1,269.31)	(277.09)	(1,786.69)
	Employee benefits expenses	154.94	161.95	60.21	316.89	100.59
	Finance Costs	30.83	23.44	7.15	54.28	30.60
	Depreciation and Amortization Expense	186.71	67.91	14.95	254.62	26.59
	Other Expenses	256.87	178.53	97.96	435.40	176.76
	Total Expenses (IV)	**3,104.22**	**1,708.30**	**2,891.07**	**4,812.52**	**4,261.46**
V	**Profit before exceptional and extraordinary items and tax (III -IV)**	**309.99**	**431.86**	**530.04**	**741.85**	**724.04**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	**309.99**	**431.86**	**530.04**	**741.85**	**724.04**
VIII	Extraordinary Items	-	-	-	-	-
IX	**Profit before Tax (VII-VIII)**	**309.99**	**431.86**	**530.04**	**741.85**	**724.04**
X	Tax Expense :					
	1) Current Tax	121.75	112.29	137.86	234.04	188.00
	2) Deferred Tax	(25.96)	-	15.06	(25.96)	15.27
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**214.20**	**319.57**	**377.12**	**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)**	**214.20**	**319.57**	**377.12**	**533.77**	**520.77**
XVI	Earning Per Equity Share (Rs.)					
	1) Basic	3.79	5.65	7.29	9.43	11.72
	2) Diluted	3.79	5.65	7.29	9.43	11.72

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

For ROCKINGDEALS CIRCULAR ECONOMY LIMITED

AMAN PREET
(Managing Director)
DIN: 00140021

Managing Director

AKAR & ASSOCIATES
FRN : 003753N
New Delhi
Chartered Accountants

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030
CIN: L29305DL2002PLC116354
Audited Consolidated Statement of balance sheet as at March 31,2025

(Rs. In Lakhs)

	PARTICULARS	Audited As At 31st March 2025	Audited As At 31st March 2024
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	565.90	565.90
	(b) Reserves and Surplus	3,473.48	2,939.71
	(c) Money received against share warrants		
		4,039.38	**3,505.61**
2	**Share application money pending allotment**		
3	**Non Current Liabilities**		
	(a) Long term Borrowings	3.61	6.07
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long term Liabilities	-	-
	(d) Long term Provisions	10.98	6.58
		14.59	**12.65**
4	**Current Liabilities**		
	(a) Short-Term borrowings	745.22	2.26
	(b) Trade Payable	211.15	223.16
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	211.15	223.16
	(c) Other Current Liabilities	178.48	87.49
	(d) Short Term Provisions	216.93	182.50
		1,351.78	**495.41**
	Total	**5,405.75**	**4,013.67**
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	1,291.67	546.54
	(ii) Intangible Assets		
	(iii) Capital work in progress		
	(iv) Intangible Assets under development		
	(b) Non-current Investments	104.23	1.21
	(c) Deferred Tax Assets (Net)	30.88	4.91
	(d) Long term loans & advances	91.66	89.95
	(e) Other non-current assets		
		1,518.44	642.62
2	**Current Assets**		
	(a) Current Investments	-	-
	(b) Inventories	2,568.45	2,291.37
	(c) Trade Receivables	927.96	588.31
	(d) Cash and Cash Equivalents	67.30	179.36
	(e) Short term loans & advances	-	-
	(f) Other Current Assets	323.59	312.02
		3,887.31	3,371.06
	Total	**5,405.75**	**4,013.67**

AKAR & ASSOCIATES Chartered Accountants FRN : 003753N New Delhi

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

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
Managing Director

AMAN PREET
(Managing Director)
DIN: 00140021

ROCKINGDEALS CIRCULAR ECONOMY LIMITED
(Formerly Known as Technix Electronics Limited, Originally known as Technix Electronics Private Limited)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030

Audited Consolidated Cash Flow Statement for the year ended March 31st, 2025

(Rs. In Lakhs)

PARTICULARS	31st March 2025	31st March 2024
	Audited	Audited
Cash Flow From Operating Activities	741.85	724.04
Net Profit Before Taxation		
Adjustments For:		
Depreciation on Fixed Assets	254.62	26.59
Interest Expense	54.28	30.60
Deduct:		
Profit on Sale of Fixed Assets	-	2.92
Interest Income	4.92	9.34
Operating Profit Before Working Capital Changes	**1,045.83**	**768.97**
Adjustments For :		
(Increase) /Decrease In Inventories	(277.09)	(1,786.69)
(Increase) /Decrease In Trade Receivables	(339.66)	(366.01)
(Increase) /Decrease In Loans And Advances	(1.71)	(17.20)
(Increase) /Decrease In Other Current Assets	(11.57)	(304.54)
Increase/(Decrease) In Trade Payables	(12.01)	217.83
Increase/(Decrease) In Current Liabilties	90.99	7.42
Increase/(Decrease) In Provisions	2.05	1.71
Cash Generated From Operations	496.83	(1,478.50)
Less Income Tax Paid	197.27	55.30
Net Cash Inflow From/(Outflow) From Operating Activities (A)	**299.56**	**(1,533.81)**
Cash Flow From Investing Activities		
(Purchase)/ Sale Of Investments	(103.02)	-
Profit on Sale of Investment	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(999.75)	(178.67)
Dividend Received		
Interest Received	4.92	9.34
Net Cash Inflow From/(Outflow) From Investing Activities (B)	**(1,097.84)**	**(169.34)**
Cash Flow From Financing Activities		
Net Proceeds From Issue Of Shares (Including Premium)	-	2,580.13
Short term borrowings	742.96	(354.12)
Share issue Expenses	-	(288.60)
Long Term Borrowing	(2.45)	(30.75)
Interest Paid	(54.28)	(30.60)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	**686.23**	**1,876.05**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	(112.05)	172.91
Cash And Cash Equivalents At The Beginning Of The Period	179.36	6.45
Cash And Cash Equivalents At The Closing Of The Period	**67.31**	**179.36**

AKAR & ASSOCIATES Chartered Accountants FRN: 003759N New Delhi

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

AMAN PREET
Managing Director
Managing Director
DIN: 00140021

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)

CIN: L29305DL2002PLC116354
Regd. office: Shop Kh No 424 Basement Ghitorni, Gadaipur, New Delhi, South West Delhi, DL- 110030
Corp. office: 12/3 Milestone Near Sarai Metro Station, Mathura Road, Faridabad, Haryana-121003

i) The above consolidated audited financial results for the Half Year and Year ended 31st March, 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 30th may, 2025.

ii) The above consolidated audited financial results for the Half Year and Year ended 31st March, 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 consolidated results have been reviewed by the Statutory Auditors of the Company for the Half Year and Year ended March 31st, 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

Managing Director

AKAR & ASSOCIATES
FRN : 003753N
New Delhi
Chartered Accountants

ROCKING DEALS

Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

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

30th May, 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

Dear Sir/Madam,

Subject: Declaration in pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that, M/s. AKAR & Associates. (FRN: 003753N) Chartered Accountants, Statutory Auditors of the Company, have issued Audit Report with Unmodified Opinion on Audited Standalone and Consolidated Financial Results for the year ended March 31, 2025.

We request you to kindly take the same on your record.

Yours Faithfully,
For Rockingdeals Circular Economy Limited

Aman Preet
Digitally signed by Aman Preet
Date: 2025.05.30 16:15:49 +05'30'

Aman Preet
Managing Director
DIN: 00140021

Annexure 1

Details Pursuant to Regulation 30 of the SEBI (LODR), Regulation, 2015 for appointment of Internal Auditor

S.No.	Particulars	Appointment of Internal Auditor for FY 2025-2026
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment pursuant to section 138 of Companies Act, 2013
2.	Date of Appointment	May 30, 2025
3.	Brief Profile (in case of Appointment)	Ankur V Goel And Associates is a Partnership Firm set up by Mr. Ankur Goel, Chartered Accountant since 2004, who is DISA Qualified and holds a post-qualification certificate in Concurrent Audit of Banks and having expertise in Income Tax, Corporate, Bank, Concurrent, Revenue, and other audits under various acts and having expertise in Corporate Compliance, Income Tax Compliance and Audit and Business Analysis. The firm has in-depth experience in various areas of Auditing, Project Financing, MSME and Subsidies, Tax Planning and Compliance, Corporate Compliances, Business Registration and Development Advisory, Facilitating approvals from regulatory bodies (RBI, FIPB, DPIIT and Providing Net Worth reports The firm's office is located in Jalandhar Cantt. Punjab.
4.	Disclosure of relationships between directors (in case of appointment of a director).	M/s. Ankur V Goel & Associates, Chartered Accountants are not related to any Director.

Annexure-2

Details Pursuant to Regulation 30 of the SEBI (LODR), Regulation, 2015 for appointment of Secretarial Auditor

S.No.	Particulars	Appointment of Secretarial Auditor For the period of Five-year i.e from 2025-26 to 2029-30
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Reappointment: In Order to comply with the provision of section 204 of the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	Date of Appointment	May 30, 2025
3.	Brief Profile (in case of Appointment)	Apoorv & Associates is a proprietary concern set up by Mr. Apoorv Srivastava in 2018. The firm aims to provide corporate, secretarial, legal, compliance and management services to clients, using the best tools and technologies, to enable them to deliver and sustain the best compliance management and product/service deliveries in time. They also focus on developing high professional values, ensuring good corporate governance and contributing to public good through proactive research and development activities. The firm is led by Mr. Apoorv Srivastava, a Fellow Member of the Institute of Company Secretaries of India, with over 8 years of work experience as a Professional. Apoorv and Associates have a client base spread across the country, with nearly 150 entities. The firm has in-depth experience in various areas of practice, including corporate laws, Listing Compliances, Secretarial Management guidance & Audit, Due Diligence, Compliance Audit, Corporate Governance Audit, Merger-Acquisition, and Corporate Restructuring, FEMA, RBI, and other Economic Laws. The firm's office is located in Kanpur. Uttar Pradesh.
4.	Disclosure of relationships between directors (in case of appointment of a director).	M/s. Apoorv & Associates, Company Secretaries are not related to any Director

Annexure 3

Details Pursuant to Regulation 30 of the SEBI (LODR), Regulation, 2015 for appointment of Chief Financial Officer

S.No.	Particulars	Information of such events
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment of Mr. Aman Preet as the Chief Financial Officer & Key Managerial Personnel
2.	Date of Appointment	May 30, 2025
3.	Brief Profile (in case of Appointment)	Qualification: He holds a Business Information Systems and Management degree from Middlesex University, UK He initially worked in England for a year, which helped him streamline operations for his e-commerce venture. During this tenure, he gained in-depth experience in the E-commerce industry and related processes and challenges. He also has experience in E-waste Industries, Controlling & Reporting, Strategy and Planning, Taxation, Management Reporting & Budgeting, Working Capital Management.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

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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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 March 31, 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 March 31, 2025.

   d) Verified Bank Statement and Confirmations for the unutilized position as on March 31, 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 * Chartered Accountants * FRN : 003753N New Delhi

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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
Membership No. 086414
Date: 28-05-2025
Place: New Delhi 28/5/25

UDIN- 25086414BMIAWG1883

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ROCKING DEALS

Phn.: 92122 00000

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)

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

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Annexure-A

Statement of Deviation/Variation in utilization of funds raised through Public Issue for the half year ended 31st March, 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	31st March, 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

(Formerly known as TECHNIX ELECTRONICS LIMITED)

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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

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AKAR & ASSOCIATES Chartered Accountants FRN : 003753N New Delhi

Aman Preet
(Managing Director)

Managing Director