

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-12100321st December 2023

To,

National Stock Exchange of India Limited

Listing Department

Exchange Plaza, C/1, Block G,

Bandra Kurla Complex, Bandra (E), Mumbai –
400051**Trading Symbol: ROCKINGDCE****Subject: Outcome of the meeting of Board of Directors pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

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 December 21, 2023, have inter-alia considered and approved the following:

The Un-audited Standalone and Consolidated Financial Results for the Quarter and half year ended on 30th September 2023. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith please find the Statement of Un-audited Standalone and Consolidated Financial Results for the Quarter and half year ended on 30th September 2023 along with Limited Review Report from the Statutory Auditors of the Company.

Further, the financial results will be made available on the Company's website at www.rockingdeals.in

The meeting commenced at 03:00 PM and concluded at 04:30 P.M.

This is for your information and record.

Thanking You

Yours Faithfully,

For Rockingdeals Circular Economy Limited**Deepika** Digitally signed by

Deepika Dixit

Dixit Date: 2023.12.21

16:29:51 +05'30'

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

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN: 07AACFK5444Q1ZV

Independent Auditor's Limited Review Report on Unaudited Standalone financial results of Rockingdeals Circular Economy Limited (Formerly Known as Technix Electronics Private 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
(Formerly Known as Technix Electronics Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Rockingdeals Circular Economy Limited (Formerly Known as Technix Electronics Private Limited) for quarter ended on September 30, 2023 ("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), included relevant circulars issued by the SEBI from time to time.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Accounting Standard 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 and generally accepted in India,read with the circular is the responsibility of the company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of 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 Act, 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 accompanying statement of standalone unaudited financial results prepared in accordance with applicable Accounting Standards (AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) 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



UDIN-23086414BGSLRL9185
Date: 21/12/2023
Place: New Delhi

Address: N - 59 (Basement), Greater Kailash, Part - 1, New Delhi - 110048
Phone: (+91) 9312249888, (+91) 9868159145 (+91) (11) 29247227, (+91) (11) 29239817
E mail: rasik.makkar@akarassociates.com

Other Branches

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

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly Known as Technix Electronics Private Limited)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030
CIN:U29305DL2002PTC116354

Statement of standalone unaudited balance sheet as at September 30, 2023

PARTICULARS		Unaudited	Audited
		As At 30th September, 2023	As At 31st March, 2023
		(Rs. In Hundreds)	(Rs. In Hundreds)
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	4,15,900	12,263
	(b) Reserves and Surplus	9,01,197	6,81,048
	(c) Money received against share warrants	-	-
		13,17,097	6,93,311
2	Share application money pending allotment		
3	Non Current Liabilities		
	(a) Long term Borrowings	84,552	36,818
	(b) Deferred Tax Liabilities (Net)		
	(c) Other Long term Liabilities		
	(d) Long term Provisions	5,104	4,945
		89,656	41,763
4	Current Liabilities		
	(a) Short Term borrowings	2,98,662	3,56,386
	(b) Trade Payable		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,98,761	5,333
	(c) Other Current Liabilities	1,15,989	80,069
	(d) Short Term Provisions	99,446	49,736
		7,12,857	4,91,524
	Total	21,19,611	12,26,598
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	3,79,051	3,91,544
	(ii) Intangible Assets		
	(iii) Capital work in progress		
	(iv) Intangible Assets under development		
	(b) Non-current Investments	13,210	1,210
	(c) Deferred Tax Assets (Net)	19,974	20,182
	(d) Long term loans & advances	71,153	72,753
	(e) Other non-current assets		
		4,83,388	4,85,688
2	Current Assets		
	(a) Current Investments		
	(b) Inventories	10,22,055	5,04,674
	(c) Trade Receivables	72,003	2,22,298
	(d) Cash and Cash Equivalents	4,82,911	6,452
	(e) Short term loans & advances	-	-
	(f) Other Current Assets	59,255	7,485
		16,36,223	7,40,909
	Total	21,19,611	12,26,598

For and on behalf of the Board of Directors
Rockingdeals circular economy limited
(Formerly Known as Technix Electronics Limited)

AMAN PREET
(Director)
DIN: 00140021

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly Known as Technix Electronics Limited)

Shop KH No 424 Basement Ghitori Gadaipur New Delhi 110030

CIN: U29305DL2002PTC116354

Profit and Loss Statement for the Quarter ended 30th September, 2023

PARTICULARS	Unaudited			Audited
	For the Quarter ended 30th September 2023	For the Quarter ended 30th September 2022	For the half year ended 30th September 2023	For the year ended 31st March 2023
	(Rs. In Hundreds)	(Rs. In Hundreds)	(Rs. In Hundreds)	(Rs. In Hundreds)
I Revenue from Operations	6,02,594		15,60,743	15,01,008
II Other Income	3,641		3,642	16,524
III Total income (I+ II)	6,06,235		15,64,385	15,17,532
IV EXPENSES				
Cost of materials consumed				
Purchase of Stock -in Trade	7,86,766		17,33,492	10,59,686
Changes in inventory of finished goods, work-in -progress, stock-in trade	(2,82,562)		(5,17,380)	2,684
Employee benefits expenses	21,603		40,388	60,287
Finance Costs	11,387		23,449	43,455
Depreciation and Amortization Expense	5,777		11,634	24,954
Other Expenses	38,333		78,796	1,30,931
Total Expenses (IV)	5,81,504		13,70,379	13,21,998
V Profit before exceptional and extraordinary items and tax (III -IV)	24,732		1,94,007	1,95,534
VI Exceptional Items	-		-	-
VII Profit before extraordinary items and tax (V-VI)	24,732		1,94,007	1,95,534
VIII Extraordinary Items	-		-	-
IX Profit before Tax (VII-VIII)	24,732		1,94,007	1,95,534
X Tax Expense :				
1) Current Tax	6,227		50,142	49,463
2) Deferred Tax	-		208	1,041
XI Profit (Loss) for the period from continuing operations (VII-VIII)	18,504		1,43,656	1,45,030
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)	18,504		1,43,656	1,45,030
XVI Earning Per Equity Share				
1) Basic	0.49		3.86	3.94
2) Diluted	0.49		3.86	3.94

For and on behalf of the Board of Directors
Rockingdeals circular economy limited
(Formerly Known as Technix Electronics Limited)

AMAN PREET
(Director)
DIN: 00140021

ROCKING DEALS CIRCULAR ECONOMY LIMITED

(Formerly Known as Technix Electronics Private Limited)

Shop KH No 424 Basement Ghitori Gadaipur New Delhi 110030

CIN:U29305DL2002PTC116354

For the quarter ended September 30th, 2023

PARTICULARS	For the Quarter ended 30th September 2023	For the Year ended 31st March 2023
	(Rs. In Hundreds)	(Rs. In Hundreds)
Cash Flow From Operating Activities		
Net Profit Before Taxation	24,731.51	1,95,534.29
<u>Adjustments For:</u>		
Depreciation on Fixed Assets	5,777.42	24,953.66
Interest Expense	11,386.82	43,455.40
<u>Deduct:</u>		
Profit on Sale of Fixed Asset	2,916.17	-
Amount written off	-	-
Interest Income	-	261.31
Operating Profit Before Working Capital Changes	38,979.58	2,63,682.03
<u>Adjustments For:</u>		
(Increase) /Decrease In Inventories	(2,82,562.38)	2,683.95
(Increase) /Decrease In Trade Receivables	34,642.13	1,25,157.84
(Increase) /Decrease In Loans And Advances	149.05	(2,813.32)
(Increase) /Decrease In Other Current Assets	33,639.29	5,443.97
Increase/(Decrease) In Trade Payables	1,52,104.52	(4,08,892.78)
Increase/(Decrease) In Current Liabilities	15,359.07	53,969.24
Increase/(Decrease) In Provisions	352.32	5,104.29
Cash Generated From Operations	(7,336.41)	44,335.23
Less Income Tax Paid	937.14	2,447.92
Net Cash Inflow From/(Outflow) From Operating Activities (A)	(8,273.55)	41,887.31
Cash Flow From Investing Activities		
(Purchase)/ Sale Of Investments	-	-
Profit on Sale of Investment	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	3,797.64	(9,457.88)
Dividend Received	-	-
Interest Received	-	261.31
Net Cash Inflow From/(Outflow) From Investing Activities (B)	3,797.64	(9,196.57)
Cash Flow From Financing Activities		
Proceeds From Issue Of Shares (Including Premium)	4,80,130.00	-
Net Proceeds from short term borrowings	(41,839.55)	18,525.54
Dividend Paid	-	-
Long Term Borrowing	52,240.96	(31,423.64)
Interest Paid	(11,386.82)	(43,455.40)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	4,79,144.59	(56,353.51)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	4,74,668.68	(23,662.77)
Cash And Cash Equivalents At The Beginning Of The Period	8,242.26	30,114.93
Cash And Cash Equivalents At The Closing Of The Period	4,82,910.94	6,452.16

For and on behalf of the Board of Directors
Rocking deals circular economy limited
(Formerly Known as Technix Electronics Private Limited)

AMAN PREET
(Director)
DIN: 00140021

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)

CIN: U29305DL2002PLC116354

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 standalone unaudited financial results for the Quarter and Half Year ended 30th September 2023 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 21st December 2023.
- ii) The above standalone unaudited Financial Results for the Quarter and Half Year ended on 30th September 2023 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 for the Quarter and Half Year ended September 2023.
- iv) EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
- v) The Company is operating in a single segment. Hence, the above financial results are based on single segment only.
- vi) The Company got listed on 30th November 2023 therefore Quarter and Half Year ended financial results are prepared for the first time hence financial results for six months ended on 30th September, 2022 and 31st March 2023 are not applicable.
- vii) The figures of the previous period have been re-grouped or rearranged, whether considered necessary.

AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN: 07AACFK5444Q1ZV

Independent Auditor's Limited Review Report on Unaudited Consolidated financial results of Rockingdeals Circular Economy Limited (Formerly Known as Technix Electronics Private 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
(Formerly Known as Technix Electronics Private Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of M/s Rockingdeals Circular Economy Limited (Formerly Known as Technix Electronics Private Limited) ('the Holding Company') its Subsidiaries (together referred to as "the Group") for quarter ended on September 30, 2023 ("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), included relevant circulars issued by the SEBI from time to time.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Accounting Standard 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 and generally accepted in India,read with the circular is the responsibility of the Holding company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of 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 Act, 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. The statement incorporate the outcomes of M/s SSL E-Waste Management LLP following the acquisition of control by the holding company on August 24, 2023. Notably, the financial statements of the subsidiary, encompassing total revenue of Rs. 13.25 lakhs subsequent to the acquisition until the quarter concluding on the aforementioned date, have not been subjected to our review. It is important to note that these financial statements have been reviewed by the holding company's management.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Accounting Standards (AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) 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



UDIN-23086414B6SLKM1051
Date: 21/12/2023
Place: New Delhi

Address: N - 59 (Basement), Greater Kailash, Part - 1, New Delhi - 110048
Phone: (+91) 9312249888, (+91) 9868159145 (+91) (11) 29247227, (+91) (11) 29239817
E mail: rasik.makkar@akarassociates.com,
Other Branches

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

ROCKING DEALS CIRCULAR ECONOMY LIMITED

(Formerly Known as Technix Electronics Limited)

Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030

CIN: U29305DL2002PTC116354

Statement of Consolidated unaudited balance sheet as at September 30, 2023

PARTICULARS		Unaudited
		As At 30th September, 2023 (Rs. In Hundreds)
A	EQUITY AND LIABILITIES	
1	Shareholder's Funds	
	(a) Share Capital	4,15,900
	(b) Reserves and Surplus	9,01,581
	(c) Money received against share warrants	
	(d) Minority interest	(10,167)
		13,07,314
2	Share application money pending allotment	
3	Non Current Liabilities	
	(a) Long term Borrowings	84,552
	(b) Deferred Tax Liabilities (Net)	
	(c) Other Long term Liabilities	
	(d) Long term Provisions	5,104
		89,656
4	Current Liabilities	
	(a) Short Term borrowings	3,23,662
	(b) Trade Payable	
	(A) total outstanding dues of micro enterprises and small enterprises; and	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,15,543
	(c) Other Current Liabilities	1,18,935
	(d) Short Term Provisions	1,00,123
		7,58,262
	Total	21,55,232
B	ASSETS	
1	Non-Current Assets	
	(a) Property, Plant and Equipment & Intangible Assets	
	(i) Property, Plant and Equipment	3,81,184
	(ii) Intangible Assets	11,500
	(iii) Capital work in progress	
	(iv) Intangible Assets under development	
	(b) Non-current Investments	1,210
	(c) Deferred Tax Assets (Net)	19,974
	(d) Long term loans & advances	71,153
	(e) Other non-current assets	
		4,85,020
2	Current Assets	
	(a) Current Investments	
	(b) Inventories	10,45,007
	(c) Trade Receivables	72,612
	(d) Cash and Cash Equivalents	4,90,537
	(e) Short term loans & advances	-
	(f) Other Current Assets	62,057
		16,70,212
	Total	21,55,232

For and on behalf of the Board of Directors
Rocking deals circular economy limited
(Formerly Known as Technix Electronics Private Limited)

AMAN PREET
(Director)
DIN: 00140021

ROCKING DEALS CIRCULAR ECONOMY LIMITED

(Formerly Known as Technix Electronics Private Limited)
Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030
CIN:U29305DL2002PTC116354

Consolidated Unaudited Profit and Loss Statement for the Quarter ended 30th September, 2023

		Unaudited
PARTICULARS		For the Quarter ended 30th September 2023
		(Rs. In Hundreds)
I	Revenue from Operations	6,15,637
II	Other Income	3,642
III	Total income (I+ II)	6,19,279
IV	EXPENSES	
	Cost of materials consumed	
	Purchase of Stock -in Trade	7,95,898
	Changes in inventory of finished goods, work-in -progress, stock-in trade	(2,82,330)
	Employee benefits expenses	22,763
	Finance Costs	11,387
	Depreciation and Amortization Expense	5,809
	Other Expenses	39,906
	Total Expenses (IV)	5,93,433
V	Profit before exceptional and extraordinary items and tax (III -IV)	25,846
VI	Exceptional Items	-
VII	Profit before extraordinary items and tax (V-VI)	25,846
VIII	Extraordinary Items	-
IX	Profit before Tax (VII-VIII)	25,846
X	Tax Expense :	
	1) Current Tax	6,575
	2) Deferred Tax	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	19,271
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)	19,271
XVI	Earning Per Equity Share	
	1) Basic	0.51
	2) Diluted	0.51

For and on behalf of the Board of Directors
Rocking deals circular economy limited
(Formerly Known as Technix Electronics Private Limited)

AMAN PREET
(Director)
DIN: 00140021

ROCKINGDEALS CIRCULAR ECONOMY LIMITED

(Formerly known as TECHNIX ELECTRONICS LIMITED)

CIN: U29305DL2002PLC116354

**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 unaudited financial results for the Quarter ended 30th September 2023 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 21st December 2023.
- ii) The above Consolidated unaudited Financial Results for the Quarter ended on 30th September 2023 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 Quarter ended September 2023.
- iv) EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
- v) The Company is operating in a single segment. Hence, the above financial results are based on single segment only.
- vi) The Company got listed on 30th November 2023 therefore Quarter ended financial results are prepared by the first time hence financial results for six months ended on 30th September 2022 and 31st March 2023 are not applicable.
- vii) SSL E-waste LLP became effective subsidiary of the Company w.e.f. 24th August 2023, hence, the Company is responsible to prepare the consolidated financial Statements as on 30th September 2023 for first time. Therefore, we have not prepared Consolidated cash flow as on 30th Sep 2023 and financial results for the six months ended on 30th September 2022 and 31st March 2023.
- viii) The figures of the previous period have been re-grouped or rearranged, whether considered necessary.