



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

29th May 2024

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 May 29, 2024, have inter-alia considered and approved the following:

- a) The Audited Financial Results 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 2024.
- 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 2024-2025. –**Annexure-1**
- d) M/s. **Apoorv & Associates**, Company Secretary in Practice are appointed as Secretarial Auditor of the Company to conduct the audit for the Financial year 2024-2025. –**Annexure-2**
- e) Resignation of Mr. Gaurav Gupta from the position of Chief Financial Officer of the Company with effect from May 31st, 2024 –**Annexure-3**

f) Approved the appointment of Mr. Jitender Verma, as Chief Financial Officer & Key Managerial Personnel of the Company, effective June 01, 2024, as recommended by the Nomination and Remuneration Committee and based on approval of the Audit committee of the Company. - **Annexure- 4**

g) Approved the incorporation of the wholly owned subsidiary in Dubai.

h) Authorised Mr. Amanpreet to initiate the process of buying assets and rights of retail business from Rockingdeals Private limited

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

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 Dixit)

Company Secretary & Compliance officer

ICSI Membership No: ACS 61222



AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN:07AACFK5444Q1ZV

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL RESULTS OF ROCKINGDEALS CIRCULAR ECONOMY LIMITED (FORMERLY KNOWN AS TECHNIX ELECTRONICS PRIVATE LIMITED) FOR THE HALF YEAR ENDED AND YEAR ENDED 31ST MARCH, 2024 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 Statement 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, 2024 and for the year ended 31st March, 2024 ('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 2024.

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, 2024 for the year ended 31st March 2024 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Address: N - 59 (Basement), Greater Kailash, Part - 1, New Delhi - 110048

Phone: (+91) 9312249888, (+91) 9868159145 (+91) (11) 46572810, (+91) (11) 46574808

E mail: rasik.makkar@akarassociates.com

Other Branches

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



AKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN:07AACFK5444Q1ZV

Responsibilities of Management and Board of Directors for the Statement

This Statement, which is the responsibility of the Company's Management and the Board of Director's and approved by the Board of Director's, 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 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 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 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.

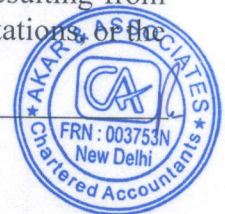
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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the 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.

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



Rasik Makkar

M. No. 086414

Date - 29/05/2024

Place - New Delhi

UDIN: 24086414BKCTJM3159

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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:U29305DL2002PLC116354
Statement of Audited balance sheet as at March 31,2024

(Rs. In Lakhs)

PARTICULARS	Audited	Audited
	As At 31st March 2024	As At 31st March 2023
A EQUITY AND LIABILITIES		
1 Shareholder's Funds		
(a) Share Capital	566	12
(b) Reserves and Surplus	2,940	681
(c) Money received against share warrants		-
	3,506	693
2 Share application money pending allotment		
3 Non Current Liabilities		
(a) Long term Borrowings	6	37
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term Liabilities	-	-
(d) Long term Provisions	7	5
	13	42
4 Current Liabilities		
(a) Short Term borrowings	2	356
(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	223	5
(c) Other Current Liabilities	87	80
(d) Short Term Provisions	183	50
	495	492
Total	4,014	1,227
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	547	392
(ii) Intangible Assets		
(iii) Capital work in progress		
(iv) Intangible Assets under development		
(b) Non-current Investments	1	1
(c) Deferred Tax Assets (Net)	5	20
(d) Long term loans & advances	90	73
(e) Other non-current assets		
	643	486
2 Current Assets		
(a) Current Investments	-	-
(b) Inventories	2,291	505
(c) Trade Receivables	588	222
(d) Cash and Cash Equivalents	179	6
(e) Short term loans & advances	-	-
(f) Other Current Assets	312	7
	3,371	741
Total	4,014	1,227

For and on behalf of the Board of Directors

Rockingdeals circular economy limited

(Formerly Known as Technix Electronics Private Limited)



Gaurav Gupta

Gaurav Gupta
(Chief Financial Officer)
PAN: BAOPG5507K

AMAN PREET

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
CIN:U29305DL2002PLC116354

Statement of audited financial results for the half year ended and year ended March 31, 2024

(Rs. In Lakhs)

PARTICULARS	Half yearly			Year ended	
	31st March 2024	30th Sep 2023	31st March 2023	31st March 2024	31st March 2023
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from Operations	3,395	1,561		4,956	1,501
II Other Income	26	4		29	17
III Total income (I+ II)	3,421	1,564		4,985	1,518
IV EXPENSES					
Purchase of Stock -in Trade	3,980	1,733		5,714	1,060
Changes in inventory of finished goods, work-in - progress, stock-in trade	(1,269)	(517)		(1,787)	3
Employee benefits expenses	60	40		101	60
Finance Costs	7	23		31	43
Depreciation and Amortization Expense	15	12		27	25
Other Expenses	98	79		177	131
Total Expenses (IV)	2,891	1,370		4,261	1,322
Profit before exceptional and extraordinary items and tax (III -IV)	530	194		724	196
VI Exceptional Items	-	-		-	-
VII Profit before extraordinary items and tax (V-VI)	530	194		724	196
VIII Extraordinary Items	-	-		-	-
IX Profit before Tax (VII-VIII)	530	194		724	196
X Tax Expense :					
1) Current Tax	138	50		188	49
2) Deferred Tax	15	0		15	1
Profit (Loss) for the period from continuing operations (VII-VIII)	377	144		521	145
XII Profit/(loss) from discontinuing operations					-
XIII Tax expense of discontinuing operations					-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)					-
XIV Profit/(loss) for the Period (XI+ XIV)	377	144		521	145
XVI Earning Per Equity Share (Rs.)					
1) Basic	7.29	3.86		11.72	3.94
2) Diluted	7.29	3.86		11.72	3.94

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



Gaurav Gupta
Gaurav Gupta
(Chief Financial Officer)
PAN: BAOPG5507K

AMAN PREET
AMAN PREET
(Managing Director)
DIN: 00140021

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Shop KH No 424 Basement Ghitorni Gadaipur New Delhi 110030
CIN: U29305DL2002PLC116354
Audited Cash Flow Statement for the year ended March 31st, 2024

	(Rs. In Lakhs)	
PARTICULARS	31st March 2024	31st March 2023
	Audited	Audited
Cash Flow From Operating Activities	724	196
Net Profit Before Taxation		
<u>Adjustments For:</u>		
Depreciation on Fixed Assets	27	25
Interest Expense	31	43
<u>Deduct:</u>		
Profit on Sale of Fixed Assets	3	
Interest Income	9	0
Operating Profit Before Working Capital Changes	769	264
<u>Adjustments For :</u>		
(Increase) /Decrease In Inventories	(1,787)	3
(Increase) /Decrease In Trade Receivables	(366)	125
(Increase) /Decrease In Loans And Advances	(17)	(3)
(Increase) /Decrease In Other Current Assets	(305)	5
Increase/(Decrease) In Trade Payables	218	(409)
Increase/(Decrease) In Current Liabilities	7	54
Increase/(Decrease) In Provisions	2	5
Cash Generated From Operations	(1,479)	44
Less Income Tax Paid	55	2
Net Cash Inflow From/(Outflow) From Operating Activities (A)	(1,534)	42
Cash Flow From Investing Activities		
(Purchase)/ Sale Of Investments	-	-
Profit on Sale of Investment	-	-
(Purchase)/ Sale Of Fixed Assets (Tangible + Intangible)	(179)	(9)
Dividend Received		
Interest Received	9	0
Net Cash Inflow From/(Outflow) From Investing Activities (B)	(169)	(9)
Cash Flow From Financing Activities		
Net Proceeds From Issue Of Shares (Including Premium)	2,580	-
Short term borrowings	(354)	19
Share issue Expenses	(289)	
Long Term Borrowing	(31)	(31)
Interest Paid	(31)	(43)
Net Cash Inflow From/(Outflow) From Financing Activities (C)	1,876	(56)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	173	(24)
Cash And Cash Equivalents At The Beginning Of The Period	6	30
Cash And Cash Equivalents At The Closing Of The Period	179	6



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

Gaurav Gupta
Gaurav Gupta
Chief Financial Officer
PAN: BAOPG5507K

Amant Preet
AMAN PREET
(Managing Director)
DIN: 00140021

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- i) The above audited financial results for the Half Year and Year ended 31st March 2024 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 29th May, 2024.
- ii) The above audited Financial Results for the Half Year and Year ended 31st March 2024 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 results have been reviewed by the Statutory Auditors of the Company for the for the Half Year and Year ended 31st March 2024
- 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 figures of the previous period have been re-grouped or rearranged, whether considered necessary.
- vii) During the quarter ended March 31st 2024, the company has issued 15,00,000 equity shares of Rs. 10/- each at a premium of Rs. 130/- each by way of initial public offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on November 30, 2023.

Annexure 1

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

S.No.	Particulars	Appointment of Secretarial Auditor for FY 2024-2025
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment pursuant to section 204 of Companies Act, 2013
2.	Date of Appointment	May 29, 2024
3.	Brief Profile (in case of Appointment)	<p>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.</p> <p>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.</p> <p>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.</p>
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-2

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 2024-2025
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 29, 2024
3.	Brief Profile (in case of Appointment)	<p>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 by Mr. Rahul Singla, Chartered Accountant since 2017 and having expertise in Corporate Compliance, Income Tax Compliance and Audit and Business Analysis.</p> <p>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</p> <p>The firm's office is located in Jalandhar Cantt. Punjab.</p>
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 3

Details Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Discontinuation of Mr. Gaurav Gupta, as Chief Financial Officer vide the resignation letter served to the company:

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that Mr. Gaurav Gupta, is discontinuing as Chief Financial Officer vide the resignation letter served to the company with effect from May 31, 2024 on account of personal reason.

We further confirm that there is no other material reason for his resignation other than those provided above.

S.No.	Requirement	Disclosure-I
1.	Reason for change	Resignation due to personal reasons
2.	Date of Cessation	May 31, 2024
3.	Term of Appointment	Not Applicable
4.	Brief Profile	Not Applicable
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure 4

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

S.No.	Particulars	Information of such events
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment as the Chief Financial Officer & Key Managerial Personnel
2.	Date of Appointment	May 29, 2024
3.	Brief Profile (in case of Appointment)	Qualification: CA, B.com. Mr. Jitender Verma is a Chartered accountant having 9 years of experience in E-waste Industries, Controlling & Reporting, Strategy and Planning, Taxation, Management Reporting & Budgeting, Audits, Working Capital Management.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable



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29th May 2024

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: Declaration in compliance with regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended from time to time and SEBI Circular No: CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that M/s A K A R & Associates, Chartered Accountants (FRN: 003753N), Statutory Auditors of the Company have issued the Audit report with an unmodified opinion(s) in respect of Audited Financial results of the Company for the Half-year and year ended on 31st March, 2024.

You are requested to take the above information on record.

Thanking You
Yours Faithfully,
For Rockingdeals Circular Economy Limited

Aman Preet
Digitally signed
by Aman Preet
Date: 2024.05.29
16:13:12 +05'30'

(Aman Preet)
Managing Director
DIN: 00140021