

ROX HI-TECH LIMITED

(Formerly known as ROX Trading and Systems Pvt.Ltd & ROX Hi-Tech Pvt.Ltd)

Old # 101-B, New # 160,
Mahalingapuram Main Road,
Mahalingapuram, Chennai - 600 034.
Ph : +91-44-42068316
CIN : L51506TN2002PLC048598
Email : info@rox.co.in Web : www.rox.co.in



Ref: ROX – NSE – H1-Financial results – 2024/25

November 13, 2024

To
The Manager – Listing
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, 'G' Block,
Bandra Kurla Complex,
Bandra (East) Mumbai 400 051

Symbol: ROXHITECH

ISIN: INE0PDJ01013

Dear Sir / Madam,

Sub: Submission of Un-Audited Financial Results for the half-year ended September 30, 2024 under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations Board of Directors at their meeting held today Wednesday, November 13, 2024 (commence at 3:15 p.m. and concluded at 4:40pm) have approved the un-audited Standalone financial results along with the Limited Review Report of the Company for the half-year ended on September 30, 2024.

Accordingly, we are attaching herewith the following: -

1. Un-Audited Standalone financial results for the half-year ended on September 30, 2024.
2. The Limited Review report of the Company from the Auditor of the company on un-audited Standalone financial results for the half-year ended September 30,2024.

Kindly take on record the above information and acknowledge the same.

Thanking You,

Yours Faithfully
For **ROX Hi-Tech Limited**

Thenmozhi
Company Secretary & Compliance officer



PPN AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on unaudited financial results of Rox Hi-Tech Limited (formerly known as Rox Trading and Systems Private Limited & Rox Hi-Tech Private Limited) for the half year ended September 30, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors,

Rox Hi-Tech Limited.

(formerly known as Rox Trading and Systems Private Limited & Rox Hi-Tech Private Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Rox Hi-Tech Limited (formerly known as Rox Trading and Systems Private Limited & Rox Hi-Tech Private Limited) ("the Company"), for the half year ended September 30, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the 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. This standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free from material misstatements. 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 to financial data. A review is substantially less in scope than an audit conducted in accordance with 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. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder and other recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P P N and Company

Chartered Accountants

Firm's Registration No: 013623S

Peer review Certificate No.013578

R.Rajaram

Partner


Membership No.238452

UDIN : 24238452BKAGOX7795



Date :13-11-2024

Place :Chennai

ROX HI-TECH LIMITED (formerly known as Rox Trading and Systems Private Limited & Rox Hi-Tech Private Limited) (CIN: L51506TN2002PLC048598)		
Registered Office: Old No.101B, New No.160, 1st & 3rd Floor Mahalingapuram Main Road, Nungambakkam, Chennai-600034 email: cs@rox.co.in, Website: www.rox.co.in, Phone: 044 4206 8316 (Rs. in Lakhs)		
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024		
Particulars	As at 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	2,283.64	2,283.64
(b) Reserves and Surplus	7,988.91	6,968.05
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	210.44	201.80
(b) Deferred Tax Liability (Net)	84.12	7.24
(c) Long-Term Provisions	35.96	44.00
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	4,936.66	1,927.69
(b) Trade Payables		
(A) Total outstanding dues of Micro Enterprises and Small enterprises	41.75	244.41
(B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	2,319.33	2,472.31
(c) Other Current Liabilities	680.92	211.91
(d) Short-Term Provisions	1,160.99	786.42
TOTAL	19,742.71	15,147.47
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	2,878.78	1,145.45
(ii) Intangible Assets	8.89	8.81
(iii) Capital Work in Progress	22.04	-
(b) Non-Current Investments	-	-
(c) Other Non-Current Assets	3,190.07	709.89
2 CURRENT ASSETS		
(a) Inventories	6,002.80	4,212.59
(b) Trade Receivables	6,019.19	5,386.47
(c) Cash & Cash equivalents	1.18	16.74
(d) Other Current Assets	1,619.76	3,667.52
TOTAL	19,742.71	15,147.47
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;"> <p>Place: Chennai Date: 13-11-2024</p> </div> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>For and on behalf of the Board of Directors of ROX HI-TECH LIMITED</p> <p><i>[Signature]</i></p> <p>JIM RAKESH Managing Director DIN :01722482</p> </div> </div>		

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email: cs@rox.co.in, Website: www.rox.co.in, Phone: 044 4206 8316				
(Rs. in Lakhs)				
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024				
Particulars	For the half year ended 30th September, 2024	For the half year ended 31st March, 2024	For the half year ended 30th September, 2023	For the year ended 31st March, 2024
	Unaudited	Audited	Unaudited	Audited
I Revenue From Operations	8,266.58	9,879.32	7,726.54	17,605.86
II Other Income	213.81	35.56	8.55	44.11
III Total Income (I+II)	8,480.39	9,914.88	7,735.09	17,649.97
IV Expenses	7,593.80	7,615.45	6,929.85	14,545.30
Purchases	(1,793.26)	(44.16)	(1,162.47)	(1,206.63)
Changes in inventories of stock-in-trade and work-in-progress	443.42	375.59	201.79	577.38
Employee Benefits Expenses	188.46	169.06	146.46	315.52
Finance Costs	201.17	53.15	15.56	68.71
Depreciation & Amortisation Expenses	379.86	307.57	203.53	511.10
Other Expenses	7,013.46	8,476.66	6,334.72	14,811.38
Total Expenses (IV)	7,013.46	8,476.66	6,334.72	14,811.38
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	1,466.93	1,438.22	1,400.37	2,838.59
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary items and tax (V-VI)	1,466.93	1,438.22	1,400.37	2,838.59
VIII Extraordinary items	-	-	-	-
IX Profit Before Tax (VII - VIII)	1,466.93	1,438.22	1,400.37	2,838.59
X Tax Expense:				
(1) Current Tax	369.20	340.06	352.48	692.54
(2) Deferred Tax	76.88	23.49	(1.65)	21.84
XI Profit/(Loss) For The Period (IX - X)	1,020.86	1,074.66	1,049.54	2,124.20
XII Earnings per Equity Share: (In Rs.)*				
(1) Basic	4.47	4.71	6.24	11.14
(2) Diluted	4.47	4.71	6.24	11.14

* EPS is not annualised for the half year ended and also refer point no.5 - Notes on Financial Results.

Notes on Financial Results:


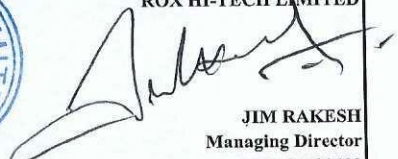
- 1 The Financial results are prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 The above Unaudited Financial Results of Rox Hi-Tech Limited ("the Company") for the half year ended 30th September, 2024 were reviewed by the Audit Committee and were approved and taken on record by Board of Directors in their meeting held on 13-11-2024.
- 3 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 4 In accordance with the regulation 33 of SEBI (LODR) Regulations, 2015 (amended), the Statutory Auditor have carried out limited review of the Unaudited Financial Results of the company for the half year ended 30th September, 2024.
- 5 Earnings per share are calculated on the weighted average of the share capital received by the company for the year ended 31st March, 2024. Half yearly earnings per share are not annualised. For the half year ended 30th September, 2023 the earnings per share are calculated on the outstanding no. of shares as on that date.
- 6 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable with current year/ period figures.
- 7 As the Company collectively operates only in one business segment, hence it is reporting its results in single segment. Therefore, Segment disclosure is not applicable.



For and on behalf of the Board of Directors of
ROX HI-TECH LIMITED

JIM RAKESH
Managing Director
DIN :01722482

Place: Chennai
Date: 13-11-2024

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email: cs@rox.co.in, Website: www.rox.co.in, Phone: 044 4206 8316		
(Rs. in Lakhs)		
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024		
Particulars	As at 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	1,466.93	2,838.59
Adjustments for:		
Depreciation	201.17	68.71
Provision for Gratuity	(2.35)	11.82
Profit on sale of fixed assets	(9.07)	-
Interest Expenses	188.46	315.52
Interest Income	(143.51)	(12.86)
Operating Profit before working capital changes :	1,701.64	3,221.79
Adjustments for changes in working capital:		
(Increase)/decrease in Inventory	(1,790.21)	(1,206.63)
(Increase)/decrease in Trade Receivables	(632.72)	(3,542.95)
(Increase)/decrease in Other Current Assets	2,047.77	(3,468.62)
(Decrease)/increase in Trade and Other payables	(355.64)	1,868.21
(Decrease)/increase in Other Current Liabilities	469.01	449.15
Cash generated from operations	1,439.84	(2,679.05)
Income Taxes paid	-	(692.54)
NET CASH FROM OPERATING ACTIVITIES (A)	1,439.84	(3,371.60)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	143.51	12.86
Fixed assets purchased including Intangible Assets	(1,958.38)	(797.19)
Sale of Fixed Assets	10.50	-
(Increase)/Decrease in Non-Current Investments	-	-
(Increase)/Decrease in Other Non-Current Assets	(2,480.18)	(96.51)
NET CASH USED IN INVESTING ACTIVITIES (B)	(4,284.56)	(880.84)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(188.46)	(315.52)
Increase/(Decrease) in Long-Term Borrowings	8.64	(136.52)
Increase/(Decrease) in Short-Term Borrowings	3,008.97	7.66
Issue related expenses	-	(282.17)
Funds Received through new issue of Shares	-	4,994.61
NET CASH USED IN FINANCING ACTIVITIES (C)	2,829.15	4,268.06
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	(15.57)	15.62
Opening Cash and Cash Equivalents	16.74	1.12
CLOSING CASH AND CASH EQUIVALENT	1.18	16.74
Notes:		
(i) Figures in brackets are outflows / deductions		
(ii) The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Accounting Standards (AS-3), "Cash Flow Statements" notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014.		
		For and on behalf of the Board of Directors of ROX HI-TECH LIMITED
		JIM RAKESH Managing Director DIN :01722482
Place: Chennai		
Date: 13-11-2024		