

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



ROX: SEC: 2024-2025
May 30, 2024

To,
The Manager – Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Symbol: ROXHITECH

ISIN: INE0PDJ01013

Dear Sir,

Sub: Outcome of the Board meeting of “ROX HI-TECH LIMITED” (“the Company”) pursuant to Regulation 30 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015.

With reference to our earlier letter dated May 22, 2024 and in compliance with the Regulation 30 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and upto date (“SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the ROX HI-TECH LIMITED (“the Company”) in its meeting held on today i.e., May 30, 2024, has, inter-alia, considered and approved, the following matters;

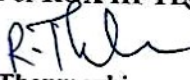
1. The Audited Financial Results (Standalone) of the Company for the Half Year and Year ended 31st March, 2024. The copy of Audited Standalone Financial results for the half year and year ended 31st March, 2024 along with Auditor’s Report thereon are enclosed. **Annexure I**
2. Appointment of M/s. Sundaram & Subramaniam LLP, Practicing Chartered Accountants as an Internal Auditor of the company for the financial year 2024-25. The brief profile of Sundaram & Subramaniam LLP as per Regulation 30 of SEBI LODR is enclosed. **Annexure 2.**
3. Take note of Statement of variation or deviation for the half year ended March 31, 2024 in respect of the proceeds of the IPO pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), 2015.

The Board Meeting commenced at 14.10 PM and concluded at 18.05 PM.

For your information and records.

Thanking You.

Yours Faithfully,
For ROX HI-TECH LIMITED


Thenmozhi
Company Secretary and Compliance officer



ROX HI-TECH LIMITED

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

May 30, 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 Audited Financial Results for the half-year and financial year ended March 31, 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 Thursday, May 30, 2024 (commence at 14:10 p.m. and concluded at 18:05 p.m.) have approved the audited Standalone financial results along with the auditor Report of the Company for the half-year ended and financial Year ended on 31st March, 2024.

Accordingly, we are attaching herewith the following: -

1. Audited Standalone financial results for the half-year ended and financial Year ended on 31st March, 2024.
2. The Audit report of the Company from the Auditor of the company on audited Standalone financial results for the half-year ended and year ended March 31, 2024.

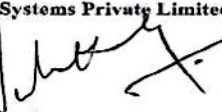

Kindly take on record the above information and acknowledge the same.

Thanking You,

Yours Faithfully
For ROX Hi-Tech Limited

Thenmozhi
Company Secretary & Compliance officer



ROX HI-TECH LIMITED (formerly known as Rox Trading and Systems 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		
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024		
Particulars	As at 31st March, 2024	As at 31st March, 2023
	Audited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDER'S FUNDS		
(a) Share Capital	2,283.64	747.50
(b) Reserves and Surplus	6,968.05	1,667.53
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	213.05	338.33
(b) Deferred Tax Liability (Net)	7.24	-
(c) Long-Term Provisions	44.00	32.17
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	1,927.69	1,920.04
(b) Trade Payables		
(A) Total outstanding dues of Micro Enterprises and Small enterprises	245.61	114.85
(B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	2,461.06	733.66
(c) Other Current Liabilities	210.71	33.41
(d) Short-Term Provisions	786.42	515.77
Profit before extraordinary items and tax (V - VI)	15,147.47	6,103.26
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,145.45	425.27
(ii) Intangible Assets	8.81	0.52
(b) Deferred Tax Assets (Net)	-	14.60
(c) Non-Current Investments	-	-
(d) Other Non-Current Assets	709.89	613.37
2 CURRENT ASSETS		
(a) Inventories	4,212.59	3,005.96
(b) Trade Receivables	5,386.47	1,843.52
(c) Cash & Cash equivalents	16.74	1.12
(d) Other Current Assets	3,667.53	198.90
TOTAL	15,147.47	6,103.26
Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation		
for Rox Hi-Tech Limited (formerly known as Rox Trading and Systems Private Limited)		
 		
JIM RAKESH Managing Director DIN :01722482		
Place: Chennai Date: 30-05-2024		

ROX HI-TECH LIMITED
(formerly known as Rox Trading and Systems Private Limited)
(CIN: L51506TN2002PLC048598)


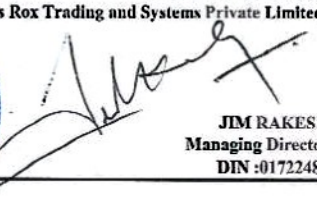
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Nungambakkam, Chennai-600034
email: cs@rox.co.in, Website: www.rox.co.in, Phone: 044 4206 8316

(Rs. in Lakhs except for No. of Shares & EPS)

Standalone Statement of Audited Financial Results for the Quarter ended, Half year ended and Financial Year ended on 31.03.2024

Particulars	Quarter Ended		Half Year Ended		Year Ended	
	For the Quarter Ended 31st March, 2024	For the Quarter Ended 31st December, 2023	Half Year Ended 31st March, 2024	Half Year Ended 30th September, 2023	Year Ended 31st March, 2024	Year Ended 31st March, 2023
	Audited	Unaudited	Audited	Unaudited	Audited	Audited
I Revenue From Operations	6,106.30	3,773.02	9,879.32	7,726.54	17,605.86	13,332.79
II Other Income	32.65	2.91	35.56	8.55	44.11	66.06
III Total Income (I+II)	6,138.95	3,775.93	9,914.88	7,735.09	17,649.97	13,398.85
IV Expenses						
Cost of Materials Consumed	2,408.86	5,206.59	7,615.45	6,929.85	14,545.30	12,360.46
Changes in inventories of finished goods, work-In-Progress and stock-in-trade	2,535.65	(2,579.81)	(44.16)	(1,162.47)	(1,206.63)	(2,009.19)
Employee Benefits Expenses	219.04	156.55	375.59	201.79	577.38	394.95
Finance Costs	92.67	76.39	169.06	146.46	315.52	297.03
Depreciation & Amortisation Expenses	44.18	8.97	53.15	15.56	68.71	23.39
Other Expenses	88.00	219.57	307.57	203.53	511.10	284.72
Total Expenses (IV)	5,388.40	3,088.26	8,476.66	6,334.72	14,811.38	11,351.36
V Profit before exceptional and extraordinary items and tax(III-IV)	750.55	687.67	1,438.22	1,400.37	2,838.59	2,047.50
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax (V - VI)	750.55	687.67	1,438.22	1,400.37	2,838.59	2,047.50
VIII Extraordinary items	-	-	-	-	-	-
IX Profit Before Tax (VII - VIII)	750.55	687.67	1,438.22	1,400.37	2,838.59	2,047.50
X Tax Expense:						
(1) Current Tax	167.02	173.04	340.06	352.48	692.54	515.77
(2) Deferred Tax	39.04	(15.55)	23.49	(1.65)	21.84	(7.98)
(3) Tax Adjustments for Earlier Years	-	-	-	-	-	-
XI Profit/(Loss) For The Period (IX - X)	544.49	530.17	1,074.66	1,049.54	2,124.20	1,539.71
XII Earnings per Equity Share: (In Rs.)						
(1) Basic	3.24	2.32	4.71	6.24	9.30	20.60
(2) Diluted	2.98	2.32	4.52	6.24	9.11	20.60
XIII Paid up Equity Share Capital						
Total no.of Shares (Weighted Average)	1,68,18,750	2,28,36,350	2,28,36,350	1,68,18,750	2,28,36,350	74,75,000
Face Value of Per Share	10	10	10	10	10	10




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Rs. in Lakhs		
STANDALONE CASH FLOW STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024		
Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
	Audited	Audited
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	2,838.59	2,047.50
Adjustments for:		
Depreciation	68.71	23.39
Prior Period Adjustments	(8.37)	0.00
Written Off of Fixed Assets	0.00	6.23
Provision for Gratuity	11.83	5.22
Interest Expenses	315.52	297.03
Interest Income	(12.86)	(7.78)
Adjustments for changes in working capital:		
(Increase)/decrease in Trade Receivables	(3,542.95)	(166.36)
(Increase)/decrease in Inventory	(1,206.63)	(959.17)
(Increase)/decrease in Other current assets	(3,468.63)	(89.86)
(Decrease)/increase in Trade and Other payables	1,858.16	(236.53)
(Decrease)/increase in Other Current Liabilities	177.20	13.59
(Decrease)/increase in Short Term Provision	270.65	457.52
Cash generated from operations	(2,698.77)	1,390.78
Income Taxes paid	(692.54)	(515.77)
NET CASH FROM OPERATING ACTIVITIES (A)	(3,391.31)	875.01
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	12.86	7.78
Fixed assets purchased including Intangible Assets	(797.19)	(1,118.79)
(Increase)/Decrease in Non-Current Investments	-	-
(Increase)/Decrease in Other Non-Current Assets	(96.52)	(79.11)
NET CASH USED IN INVESTING ACTIVITIES (B)	(880.85)	(1,190.12)
C CASH FLOWS FORM FINANCING ACTIVITIES		
Interest paid	(315.52)	(297.03)
Increase/(Decrease) in Long-Term Borrowings	(125.17)	(84.39)
Increase/(Decrease) in Short-Term Borrowings	7.65	548.16
Issue related expenses	(273.80)	0.00
Funds Received through new issue of Shares	4,994.62	0.00
NET CASH USED IN FINANCING ACTIVITIES (C)	4,287.78	166.74
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	15.63	(148.37)
Opening Cash and Cash Equivalents	1.12	149.49
CLOSING CASH AND CASH EQUIVALENT	16.74	1.12
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash & Cash Equivalent as per Balance Sheet	16.74	1.12
Cash & Cash Equivalent at the End of the Period	16.74	1.12
Notes:		
(i) Figures in brackets are outflows / deductions		
(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3)- Statement of Cash Flows		
	for Rox Hi-Tech Limited (formerly known as Rox Trading and Systems Private Limited)	
		
Place: Chennai		JIM RAKESH Managing Director DIN :01722482
Date: 30-05-2024		

Notes on Standalone Financial Results:

1 The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 30, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 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.

3 The Company was Listed on NSE SME Platform on November 16, 2024. The Comparative results and other information for the six month ended 31 March, 2023 have not been given due to the Company is listed in the current financial year. However, the management has exercised necessary due diligence to ensure that the said results provide a true fair view of its affairs

4 The Company has issued 60,17,600 Equity share of Rs.10/- each at a premium of Rs.73/- each by way of Initial Public Offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on 16th November, 2023. Accordingly these audited Financial result for the half year ended March 31, 2024 are drawn for the first time in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Company has partly utilised proceeds from IPO as per Object clause of the prospectus dated November 13, 2023 as detailed below:

					(Rs. In Lakhs)
S.No	Objective of the Issue	Amount Alloted for the object	Amount Utilised till March 31,2024	Amount Unutilised till March 31,2024	Deviation (if Any)
1	Capital Expenditure	2,200.73	755.80	1,444.93	NA
2	Working Capital Expenditure	1,500.00	443.70	1,056.30	NA
3	General Corporate Purpose	1,039.72	1,039.72	-	NA
4	Issue Expenses	254.16	254.16	-	NA
TOTAL		4,994.61	2,493.38	2,501.23	

5 The balance appearing under the Trade Payables Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation

6 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.

7 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary

8 There were no exceptional and extra-ordinary items for the reporting period.

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



JIM RAKESH
Managing Director
DIN :01722482

Place: Chennai
Date: 30-05-2024



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 Report on the Year-to-Date '31-03-2024

(Audit of Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, as amended)

To
The Board of Directors,
ROX HI-TECH LIMITED,

Report on the Audit of the Standalone Financial Results

Opinion:

We have audited the standalone financial results of "ROX Hi-Tech Limited" ('the Company'), for the year ended 31st March, 2024 ('the Statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ('the Regulation') as amended (the "Listing Regulations").

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

- give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and Profit for the year ended on that date; and
- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations



Basis for Opinion:

We conducted our audit in strict adherence to the Standards on Auditing (SAs) as mandated by section 143(10) of the Companies Act, 2013. Our responsibilities under these Standards are elaborated upon in the Auditor's Responsibilities for the Audit of the Financial results segment of our report. Our independence from the Company is in full compliance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI"), along with the pertinent ethical standards governing our audit of the financial statements, under the provisions of the Companies Act, 2013 and its associated Regulations. Furthermore, we have conscientiously met all other ethical obligations in alignment with these regulations and the Code of Ethics. We maintain confidence that the audit evidence gathered is both sufficient and appropriate to provide a basis for audit opinion.

Responsibilities of Management for the Standalone Financial Results:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial results that give a true and fair view of the financial position, financial information of the Company in accordance with the accounting principles generally accepted in India, including the measurement principles laid down in the Accounting Standard – 25, specified under section 133 of the Act, along with the relevant rule issued thereunder 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial results, the management is 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 for accounting unless management 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 Financial results:

Our objectives are to obtain reasonable assurance about whether the financial results 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 financial results.

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

- Identify and assess the risks of material misstatement of the financial results, 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 Companies Act, 2013, 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 management and the Board of Directors
- 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'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 financial results 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 or to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.
Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in -

- Planning the scope of our audit work and in evaluating the results of our work; and
- to evaluate the effect of any identified misstatements in the Standalone Financial Results

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.

Other Matters:

The Standalone Annual Financial Results dealt with by this report have been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited Standalone Financial results of the Company for the year ended 31st March 2024 on which we issued an unmodified audit opinion.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited 9 monthly figures up December 31, 2023 of the current financial year and the results for Half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited 6 monthly figures up September 30, 2023 of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

DATE: 30/05/2024

PLACE: Chennai



**For P P N AND COMPANY
Chartered Accountants
Firm Reg No:013623S**

R. Rajaram

**R. Rajaram
Partner**

M.No: 238452

UDIN No: 24238452BKAGKM4652

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Annexure 1

Brief Profile of Appointment

Disclosure under Regulation 30 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) and SEBI Circular bearing reference SEBI/ HO/ CFD/ CFD-PoD-1/ P/ CIR/ 2023/ 123 dated July 13, 2023.

Sl. No.	Particulars	Description
1.	Name of the Auditor	Sundaresan & Subramanian LLP Chartered Accountants
2.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment: to comply with provisions of section 138 of the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	Date of Appointment	May 30, 2024
4.	Terms of appointment	Appointed as Internal Auditor of the Company for the Financial Year 2024-25.
5.	Brief Profile	<p>Name of the Auditor: Sundaresan & Subramanian LLP Chartered Accountants. (Firm Registration No: 008922S)</p> <p>Office Address: 19/8, Swathi Complex. Bazullah Road, T Nagar, Chennai – 600017.</p> <p>Email Id: contact@ssllp.in</p> <p>Mr. Yeshwant Nandakumar is a qualified Chartered Accountants in Practice, He has been in practicing for more than 8 years with specialization in Statutory audit, Internal Audit, Tax audit, GST audit, Due Diligence and Consultancy.</p>
6.	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable



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Email : info@rox.co.in Web : www.rox.co.in

Date: May 30, 2024



Ref: ROX: NSE: 2024/25

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

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


Respected Sir / Madam,

Pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended from time to time and as per SEBI Circular No. CIR/CFD/CMD/50/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of ROX Hi-Tech Limited, M/s. PPN & Company, Chartered Accountants (Firm Registration No. 013623S) having valid peer review certificate, have submitted their report with unmodified opinion of the Audited Standalone financial results of the Company for the financial year ended March 31, 2024.

Kindly take the same on your records.

Thanking you

For and on behalf of the Board of Directors


Sukanya Rakesh
Chief Financial Officer
Pan No: AFVPR6438P



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CIN : L51506TN2002PLC048598

Email : info@rox.co.in Web : www.rox.co.in



COMPLIANCE CERTIFICATE


Pursuant to Regulation 17(8) and 33 (2) of the SEBI (LODR) Regulation 2015, we hereby certify as under;

To


The Board of Directors
ROX Hi-Tech Limited

- A. We have reviewed financial statements and the cash flow statement for the year and that to the best of their knowledge and belief;
- 1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - 2) These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of their knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violative of the listed entity's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that they have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and they have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit committee
- (1) No significant changes in internal control over financial reporting during the year;
 - (2) No significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - (3) No instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

For ROX Hi-Tech Limited


Jim Rakesh
Managing Director
DIN: 01722482

For ROX Hi-Tech Limited


Sukanya Rakesh
Chief Financial officer
PAN: AFVPR6438P



Date: May 30, 2024

Place: Chennai

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



May 30, 2024

Ref: ROX: NSE: 2024/25

To
The Board of Directors
ROX Hi-Tech Limited
Old No. 101-B, New No. 160,
Mahalingapuram Main Road,
Mahalingapuram, Chennai 600034.


In compliance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we hereby certify that the audited Standalone financial results of the company for the half – year and financial year ended March 31, 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You,

For ROX Hi-Tech Limited


Jim Rakesh
Managing Director
DIN: 01722482

For ROX Hi-Tech Limited


Sukanya Rakesh
Chief Financial officer
PAN: AFVPR6438P

