

<b>General information about company</b>	
Scrip code	531447
Name of company	ROCKON ENTERPRISES LIMITED
Class of security	Equity
Date of start of financial year	01-04-2017
Date of end of financial year	31-03-2018
Date of board meeting when results were approved	14-09-2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-09-2017
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start time of board meeting	12:30
End time of board meeting	17:30

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2017	01-04-2017
B	Date of end of reporting period	30-06-2017	30-06-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>			
<b>1</b>	<b>Income</b>		
	Revenue from operations	111	111
	Other income	0.028	0.028
	<b>Total income</b>	<b>111.028</b>	<b>111.028</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	105.816	105.816
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	1.953	1.953
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0.067	0.067
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	25.085	25.085
10			
	<b>Total other expenses</b>	<b>25.085</b>	<b>25.085</b>
	<b>Total expenses</b>	<b>132.921</b>	<b>132.921</b>

<b>Financial Results – Ind-AS</b>			
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<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	-21.893	-21.893
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	-21.893	-21.893
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0	0
9	Deferred tax	0	0
<b>10</b>	<b>Total tax expenses</b>	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-21.893	-21.893
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	-21.893	-21.893

<b>Financial Results – Ind-AS</b>			
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<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Fair value changes of the equity instruments & Investment through OCI	1.981	1.981
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	1.981	1.981
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>		
		0	0
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>		
		0	0
<b>5</b>	<b>Total Other comprehensive income</b>	1.981	1.981

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
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<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	-19.912	-19.912
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital		
	Face value of equity share capital		
<b>27</b>	<b>Details of debt securities</b>		
	Paid-up debt capital		
	Face value of debt securities		
28	Reserves excluding revaluation reserve		
29	Debenture redemption reserve		
<b>30</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	-0.121	-0.121
	Diluted earnings (loss) per share from continuing operations	-0.121	-0.121
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	-0.121	-0.121
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	-0.121	-0.121
31	Debt equity ratio		
32	Debt service coverage ratio		
33	Interest service coverage ratio		
<b>34</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

<b>Text Block</b>	
Textual Information(1)	<p>1. The above statement has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on September 14, 2017.</p> <p>2. The Statutory Auditors of the company have carried out a limited review of the result for the current quarter only. The results and other financial information for the quarter ended June 30, 2017 have been subjected to limited review/audit. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its affairs.</p> <p>3. Results for the quarter ended June 30, 2017 are in compliance with Indian Accounting Standards (IND AS) in terms of SEBI's circular bearing no CIR/CFD/FAC/62/2015 dated July 5, 2016. The results for the quarter ended June 30, 2016 have been restated to comply with IND AS and are comparable on like to like basis.</p> <p>4. The Company has adopted IND AS with effect from 1 April 2017 with comparative being restated. Accordingly, the impact of transition has been provided in the opening reserves as at 1 April, 2016. The figures for the previous periods / year are re-classified / re-arranged / re-grouped, wherever necessary, to confirm current period classification.</p> <p>5. Consequent to transition from previous GAAP to IND AS, the Reconciliation of Net profit as previously reported on account of transition from the previous Indian Generally Accepted Accounting Principles( Indian GAAP) to IND AS for the quarter ended June 30, 2016:</p> <p>Particulars Quarter ended June 30, 2016</p> <p>Net profit as per GAAP 11.030  Other Comprehensive Income (Fair Value gain/loss on Investments) -10.885  Other Adjustment 10.844  Total comprehensive income for the period 10.989</p> <p>6. Certain financial instrument/investments have been recorded at fair values as at 1st April 2016 with the resultant gain/loss in the opening reserves. For subsequent measurement, these instruments have been valued at amortized cost using effective interest rate/ fair value through profit and loss (FVTPL) / fair value through other comprehensive income (FVTOCI) as per accounting policy determined by the company.  *</p> <p>7. The Company operates in Two Business Segment i.e. Commodity Trading Business and Finance Business Activities. Business segment has been identified as separable primary segment taking into Account the organizational and internal reporting structure as well as evaluation of risk and return of this segment.</p> <p>8. This Result and Limited Review Report is available on our Website <a href="http://www.rockonfintech.com">www.rockonfintech.com</a> as well as BSE website <a href="http://www.bseindia.com">www.bseindia.com</a></p> <p>9. Investor Complaint for the Quarter Ended 30/06/2017. Opening - 0, Received -0, Resolved -0, Closing - 0.</p>

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>	
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Whether accounts are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>1 Segment Revenue (Income)</b>			
<b>(net sale/income from each segment should be disclosed)</b>			
1	Commodity Trading Business	101.049	101.049
2	Finance Business	9.951	9.951
	<b>Total Segment Revenue</b>	111	111
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	111	111
<b>2 Segment Result</b>			
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
1	Commodity Trading Business	-4.868	-4.868
2	Finance Business	9.951	9.951
	<b>Total Profit before tax</b>	5.083	5.083
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	26.976	26.976
	<b>Profit before tax</b>	-21.893	-21.893
<b>3 Capital Employed</b>			
<b>(Segment Asset - Segment Liabilities)</b>			
1	Commodity Trading Business	0	0
2	Finance Business	1646.9	1646.9
	<b>Total capital employed</b>	1646.9	1646.9
<b>Disclosure of notes on segments</b>			

