

ROCKON ENTERPRISES LIMITED

(Formerly known as Rockon Fintech Limited)

Regd. Off.: E-109, CRYSTAL PLAZA, NEW LINK ROAD, ANDHERI (W), MUMBAI - 400 053,

Email - rockonfintech123@gmail.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2017

BSE CODE : 531447

(in lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Half year ended		Year Ended
		30.09.2017 Unaudited	30.06.2017 Unaudited	30.09.2016 Unaudited	30.09.2017 Unaudited	30.09.2016 Unaudited	31.03.2017 Audited
1	Income from Operations						
	Revenue from Operations	6.463	111.000	269.705	117.463	441.712	510.376
2	Other income	4.034	0.028	0.015	4.062	0.043	0.104
	Total Revenue (1+2)	10.497	111.028	269.720	121.525	441.755	510.480
3	Expenditure						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	105.816	289.905	105.816	423.475	437.155
	(c) Changes in Inventories of Finished goods, Work-in-progress & Stock in Trade	-	-	-	-	-	-
	(d) Finance cost	-	-	-	-	0.001	-
	(e) Employee benefit Expenses	2.862	1.953	3.627	4.815	7.709	11.988
	(f) Depreciation & amortisation Expenses	(0.054)	0.067	0.069	0.013	0.137	0.269
	(g) Other Expenditure	6.342	25.085	2.334	31.427	7.938	14.100
	Total Expenses (a to g)	9.150	132.921	295.935	142.071	439.260	463.512
4	Profit/(Loss) before Tax and Exceptional items	1.348	(21.893)	(26.215)	(20.545)	2.495	46.968
5	Exceptional Items						
6	Profit/(Loss) from ordinary activities before tax	1.348	(21.893)	(26.215)	(20.545)	2.495	46.968
7	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	0.707
8	Net Profit/(Loss) for the period	1.348	(21.893)	(26.215)	(20.545)	2.495	46.261
9	Other Comprehensive Income/(Loss)						
	(a) Fair value changes of the equity instruments through OCI	15.870	1.981	14.815	17.851	26.539	6.625
	(b) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-	-	-
	(c) Items that will be re-classified Profit or loss	-	-	-	-	-	-
	(d) Income tax relating to items that will be re-classified to profit or loss	-	-	-	-	-	-
10	Total Comprehensive Income/(Loss)	17.218	(19.912)	(11.400)	(2.694)	29.034	52.886
11	Paid-up Equity Share Capital, FV Rs.10/-	1,651,769	1,651,769	1,651,769	1,651,769	1,651,769	1,651,769
12(1)	Earning Per share(EPS)before extraordinary items (Not annualised)						
	(a) Basic	0.104	(0.121)	(0.069)	(0.016)	0.176	0.320
	(b) Diluted	0.104	(0.121)	(0.069)	(0.016)	0.176	0.320
12(2)	Earning Per share(EPS) after extraordinary items (Not annualised)						
	(a) Basic	0.104	(0.121)	(0.069)	(0.016)	0.176	0.320
	(b) Diluted	0.104	(0.121)	(0.069)	(0.016)	0.176	0.320

Note:-

- The above statement has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on December 11, 2017.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter and half year ended 30/09/17. The results and other financial information 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.
- Results for the quarter and half year ended September 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.
- 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.
- Consequent to transaction 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 and half year ended September 30, 2016:

Particulars	Quarter ended 30 Sep 2016	Half year ended 30 Sep 2016	Year Ended 31 Mar 2017
Net Profit as per GAAP	(38.401)	(27.371)	1.458
Other Comprehensive Income(Fair value gain/loss on Investment)	14.815	26.539	6.625
Other Adjustment	12.186	29.866	44.803
Total Comprehensive Income for the Period	(11.400)	29.034	52.886

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.

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.

This Result and Limited Review Report is available on company Website www.rockonfintech.com as well as BSE website www.bseindia.com

Investor Complaint for the Quarter Ended 30/09/2017. Opening - 0, Received -0, Resolved -0,Closing - 0.

FOR ROCKON ENTERPRISES LIMITED

TANU GIRIRAJ AGARWAL
(WHOLE TIME DIRECTOR)
DIN:00290966



PLACE - MUMBAI
DATE - 11.12.2017

ROCKON ENTERPRISES LIMITED

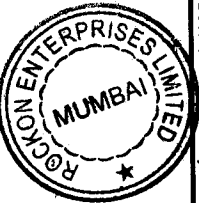
Unaudited Standalone Segment Wise Revenue, Results and Capital Employed

For the Quarter and Half Year Ended 30.09.2017

BSE CODE : 531447

(In Lakhs)

Sr. No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2017 Unaudited	30.06.2017 Unaudited	30.09.2016 Unaudited	30.09.2017 Unaudited	30.09.2016 Unaudited	
1	Segment Revenue						
	(a) Income from Commodity Trading	-	101,049	240,274	101,049	352,744	370,933
	(b) Income From Financial Activities	6,463	9,951	29,431	16,414	88,968	139,443
	(c) Other Operating Income						
	Total Income from Operation	6,463	111,000	269,705	117,463	441,712	510,376
	Less: Inter Segment Revenue						
	Net sales/Income From Operations	6,463	111,000	269,705	117,463	441,712	510,376
	Segment Results						
	Profit/ Loss Before Tax and Interest from Each Segment						
	(a) Segment- Commodity Trading	0,101	(4,868)	(49,631)	(4,767)	-49,981	-66,222
(b) Segment- Finance and Financial Activities	6,463	9,951	29,431	16,414	68,218	139,443	
Total	6,564	5,083	(20,200)	11,647	18,237	73,221	
Less: (i) Interest							
(ii) Other unallocable Expenditure net off	5,216	26,976	6,015	32,192	15,742	26,253	
(iii) Un-allocable Income							
Total Profit Before Tax	1,348	-21,893	(26,215)	(20,545)	2,495	46,968	
Capital Employed							
(Segment Assets-Segment Liabilities)							
(a) Commodity Trading	1,668,455	1,646,900	1,567,145	1,668,455	1,567,145	1,669,533	
(b) Financial Activities	1,668,455	1,646,900	1,536,795	1,668,455	1,536,795	1,669,533	
Total Capital Employed	1,668,455	1,646,900	1,536,795	1,668,455	1,536,795	1,669,533	



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Statement of Assests and Liabilities as at 30th September, 2017

Sr. No.	Particulars	As at 30th September, 2017	As at 31st March, 2017
1	ASSETS		
	Non-current assets		
(a)	Property, plant and equipment	0.424	0.558
(b)	Financial Asset		
	(i) Investments	229.674	4.255
	(ii) Other financial assets	6.238	6.238
(c)	Deffered Tax Assets (net)		
(d)	Other Non Current Assets		
	Total non-current assets	236.336	11.051
	Current assets		164.312
(a)	Inventories		
(b)	Financial assets		
	(i) Investments	0.504	-
	(ii) Trade receivables	2.275	4.260
	(iii) Cash and cash equivalents	1.577	94.798
	(iv) Bank Balances other than above (iii)	1,427.763	1,394.424
	(v) Loans	-	-
	(v) Other financial assets		
(b)	Current Tax Asset (net)		0.442
(c)	Other current assets		
	Total current assets	1,432.119	1,658.236
	TOTAL ASSETS	1,668.455	1,669.287
II.	EQUITY AND LIABILITIES		
	Equity		
(a)	Share Capital	1,651.769	1,651.769
(b)	Other equity (Reserve & Surplus)	(91.535)	(86.146)
	Equity attributable to shareholders of the Company	1,560.234	1,565.623
(a)	Non-controlling interests		
	Total Equity	1,560.234	1,565.623
2	Liabilities		
	Non-Current Liabilities		
(a)	Financial liabilities		
	(i) Long-term borrowings	-	-
	(ii) Trade Paybles	-	-
	(iii) Other financial liabilities	-	-
(b)	Provisions	-	-
(c)	Deffered Tax Liability (net)	-	-
(d)	Other Non Current Liability	-	-
	Total Non-current liabilities		
	Current liabilities		
(a)	Financial Liabilities		
	(i) Short-term borrowings	105.881	101.381
	(ii) Trade Paybles	1.837	1.381
	(iii) Other financial liabilities	-	-
(b)	Other Current Liabilities (net)		
	Provisions	0.503	0.902
(c)	Current Tax Liability (net)		
(d)	Total current liabilities	108.221	103.664
	TOTAL EQUITY AND LIABILITIES	1,668.455	1,669.287

Tom Agarwal





LIMITED REVIEW REPORT

To,
The Board of Directors,
ROCKON ENTERPRISES LIMITED
(Formerly known as Rockon Fintech Limited)

We have reviewed the accompanying statement of unaudited financial results of **ROCKON ENTERPRISES LIMITED** (Formerly known as Rockon Fintech Limited) for the period ended September 30, 2017, being submitted by the Company in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as modified by Circular No. "CIR/CFD/FAC/62/2016" dated July 05, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (i.e Ind AS), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (i.e Ind AS) and accounting principles generally accepted in India, 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 modified by Circular No. "CIR/CFD/FAC/62/2016" dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DMKH & Co.

Chartered Accountants
FRN 116886W

Manish Kankar

Manish Kankar

Partner

M.No. 158020

Mumbai

Date: 11th December, 2017

