



SEC/BM/SE/ /2024-25

September 12, 2024

To,
BSE Limited
P.J.Towers,
Dalal Street, Fort,
Mumbai - 400 001

Sub: Corrigendum to the independent Auditor's Review Report on Unaudited quarterly Consolidated Financial Results for the quarter ended June 30, 2024.

We, Rolcon Engineering Company Limited, hereby submit this corrigendum letter regarding the independent Auditor's Review Report on Unaudited quarterly Consolidated Financial Results for the quarter ended June 30, 2024 submitted to BSE Limited on August 09, 2024.

Post submission, it has been noticed that independent Auditor's Review Report on Unaudited quarterly Consolidated Financial Results for the said period, inadvertently did not mentioned following information as part of report;

"The Statement includes the results of Sudeep Rub - Chem Private Limited (Associate Enterprise)"

The auditor has issued the corrigendum letter dated September 12, 2024 along with revised report mentioning the above additional information, which has attached herewith.

We would like to inform you that, the additional Information does not have any impact on approved and published unaudited standalone and consolidated financial results & its Figures dated August 9, 2024, except clarity on the entity included in the consolidated financial results.

Please take the same on record.

Thanking You,
Rolcon Engineering Company Limited,

(Birva Patel)
Company Secretary & Compliance officer
M.No.: A42185.

Encl.: a/a



ISO : 9001 : 2015
Certi No. 04 100 067292

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To
The Board of Directors of
ROLCON ENGINEERING COMPANY LIMITED

Subject: Corrigendum to the Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results for the quarter ended 30th June, 2024

Dear Members of the Board,

This is to bring to your attention to certain corrections and updates to our review report dated 09th August, 2024 on unaudited quarterly consolidated financials results for the quarter ended 30th June, 2024.

The revised report includes additional information that "The statement includes the results of Sudeep Rub-Chem Private limited (Associate Enterprise). This additional information does not have any impact on approved and published unaudited standalone and consolidated financials results & its figures dated 9th August, 2024, except clarity on the entity included in the consolidated financial results.

We request you to consider the same and take the same on record.

Thank you.

For JHS & ASSOCIATES LLP
Chartered Accountants
FRN. 133288W/W10099

S. J. Shah

SAURABH SHAH

Partner

Membership No. 110914

Place: Vadodara

Date: 12/09/2024



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Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of Rolcon Engineering Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
ROLCON ENGINEERING COMPNAY LIMITED

We have reviewed the accompanying consolidated statement of financial results of **ROLCON ENGINEERING COMPNAY LIMITED** ("the Holding Company") and its Associates for the quarter ended **30th June, 2024** ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

These consolidated quarterly financial results as well as year to date financial results have been prepared on the basis of the financial statements as per Ind AS which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company in its Board meeting dated 9th August, 2024. Our responsibility is to express a conclusion on these financial results based on our review of such consolidated financial statements as per Ind AS which have been prepared in accordance with the recognition and measurement principles laid down in Ind AS under Section 133 of the Companies Act, 2013 read with relevant rules issued there under ('Ind AS'); or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our review of the Statement 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. 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. Accordingly, we do not express an audit opinion.

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.

The Statement includes the results of Sudeep Rub – Chem Private Limited (Associate Enterprise).

Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

- a) We did not audit the quarterly financial results of an Associates included, whose financial statements reflect total Profit for the Period of ₹ 1.49 Lakhs and total Other Comprehensive Income of ₹ 0.81 Lakhs for the three months ended on that date, as considered in the consolidated Ind AS financial statements. These financial statements have been audited by other auditors whose report have been furnished to us by the Management and our opinion on the consolidated Ind AS financial results, in so



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far as it related to the amounts and disclosures included in respect of this associates, is based solely on the report of the other auditors.

- b) Our opinion on the consolidated quarterly financial results of an Associates above, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors and the financial statements / financial information certified by the Management.
- c) Our conclusion on the consolidated financial results and our report in terms of the Listing Regulations are based solely on this interim financial results/financial information of the subsidiaries as certified by the management of the Holding Company. According to the information and explanations given to us by the management of the Holding Company, this interim financial results/financial information are not material to the Group.

Our conclusion on the consolidated financial results is not modified in respect of the above matters.

Place : Vadodara
Date : 09/08/2024
UDIN : 24110914BKAJWF7630



For, JHS & ASSOCIATES LLP
Chartered Accountants
FRN. 133288W/W100099

S. J. Shah

Saurabh Shah
Partner
Membership No. 110914