

ROSSELL INDIA LIMITED



REGD. OFFICE : JINDAL TOWERS, BLOCK 'B', 4TH FLOOR, 21/1A/3, DARGA ROAD, KOLKATA - 700 017
CIN : L01132WB1994PLC063513, WEBSITE : www.rossellindia.com
TEL : 91 33 4061 - 6082 / 6083, E-mail : corporate@rosselltea.com

11th November, 2025

The Department of Corporate Services BSE Limited Ground Floor, P.J.Towers, Dalal Street, Fort Mumbai – 400 001 Scrip Code : 533168	National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, Bandra-Kurla Complex Bandra (E), Mumbai – 400 051 Symbol : ROSSELLIND
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Dear Sirs,

Sub: Outcome of the Board Meeting

Further to our letter dated 28th October, 2025, we write to advise you that the Board of Directors of the Company at its Meeting held today i.e., **11th November, 2025** has inter alia, considered and approved the Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September 2025, after review thereof by the Audit Committee of the Board.

Accordingly, in terms of Regulation 30 read with Schedule III and Regulation 33 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the Unaudited Financial Results for the Quarter and Half Year ended 30th September 2025 along with the Limited Review Report of the Auditors thereon, as prepared in accordance with Regulation 33 (1) of the said Regulations.

The Meeting commenced at 11:00 A.M. and concluded at 1:29 P. M.

The above is for your record and necessary dissemination.

Yours faithfully,
For **ROSSELL INDIA LTD**



(NIRMAL KUMAR KHURANA)
DIRECTOR (FINANCE) and
COMPANY SECRETARY

**Review Report on the Unaudited Financial Results for the
Quarter and Half Year ended 30th September, 2025**

To
The Board of Directors
Rossell India Limited
Jindal Towers, Block 'B', 4th Floor,
21/1A/3, Darga Road,
Kolkata – 700 017

Dear Sirs,

1. We have reviewed the accompanying statement of Unaudited Financial Results of **ROSSELL INDIA LIMITED** (the Company) for the Quarter and Half Year ended 30th September, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of interim financial information performed by the independent Auditors 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized 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 Khandelwal Ray & Co.,
Chartered Accountants
(Registration No.302035E)**

**Mausumi Pal Rana
Partner**

**Membership No. 056356
UDIN: 25056356BSMLMM5541**

Place : Kolkata
Date : 11th November, 2025

ROSSELL INDIA LIMITED
 Regd. Office: Jindal Towers, Block 'B', 4th Floor, 21/1A/3, Darga Road, Kolkata-700 017
 CIN: L01132WB1994PLC063513 Website: www.rossellindia.com E-mail: corporate@rosselltea.com
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Revenue from Operations						
	(a) Gross Revenue from sale of products	8,049	4,045	7,831	12,094	10,667	17,735
	(b) Other Operating Income	36	313	180	349	347	421
	Total Revenue from Operation (a)+(b)	8,085	4,358	8,011	12,443	11,014	18,156
2.	Other Income	105	200	247	305	365	365
3.	Total Income (1+2)	8,190	4,558	8,258	12,748	11,379	18,521
4.	Expenses						
	a) Consumption of Green Leaf (Note 2)	233	219	332	452	557	757
	b) Changes in inventories of finished goods	(1,252)	(2,329)	(101)	(3,581)	(2,244)	(283)
	c) Employee Benefits Expense	4,124	3,912	3,144	8,036	6,070	10,875
	d) Consumption of Stores and Spares	364	405	285	769	591	866
	e) Power and Fuel	635	467	446	1,102	776	1,241
	f) Other expenses	700	613	650	1,313	1,086	2,094
	Total Operating Expenses	4,804	3,287	4,756	8,091	6,836	15,550
5.	Profit (Loss) before Finance Cost, Depreciation, Exceptional Item and Tax (3-4)	3,386	1,271	3,502	4,657	4,543	2,971
6.	Finance Cost	212	255	132	467	205	382
7.	Depreciation and Amortisation Expenses	143	130	128	273	250	467
8.	Profit before Exceptional Items and Tax (5-6-7)	3,031	886	3,242	3,917	4,088	2,122
9.	Exceptional Item - Demerger Expenses/Investment in Subsidiary Cancelled	-	-	12	-	13	14
10.	Profit/(Loss) for the Period before Tax (8 - 9)	3,031	886	3,230	3,917	4,075	2,108
11.	Tax Expenses						
	- Current Tax	295	85	410	380	518	150
	- Deferred Tax (Note 4)	-	-	-	-	-	(11)
12.	Profit/(Loss) for the Period (10 - 11)	2,736	801	2,820	3,537	3,557	1,969



(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
13.	Other Comprehensive Income						
	i) (a) Items that will not be reclassified to Profit or Loss	(17)	(29)	(9)	(46)	(45)	72
	(b) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(18)
	ii) (a) Items that will be reclassified to Profit or Loss	-	-	-	-	-	(462)
	(b) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
14.	Total Comprehensive Income (9+10)	2,719	772	2,811	3,491	3,512	1,561
15.	Paid up Equity Share Capital (Ordinary Share of Rs.2 each)	754	754	754	754	754	754
16.	Reserves (excluding Revaluation Reserve)						18,233
17.	Earnings per Shares (Rs.)						
	- Basic	7.26	2.12	7.48	9.38	9.44	5.22
	- Diluted	7.26	2.12	7.48	9.38	9.44	5.22



STATEMENT OF ASSETS AND LIABILITIES

Rs. in Lakhs

Particulars	30.09.2025	31.03.2025
	(Unaudited)	(Audited)
I.ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	21,180	20,842
(b) Capital work-in-progress	677	1,020
(c) Other Intangible Assets	24	26
(d) Financial Assets		
(i) Non-Current Investments	1,386	1,386
(ii) Loans	8	7
(iii) Other Financial Assets	254	305
(e) Other Non-current Assets	97	154
(f) Deferred Tax Assets	328	328
Total Non-Current Assets	23,954	24,068
(2) Current assets		
(a) Inventories	4,455	913
(b) Biological Assets other than bearer plants	150	142
(c) Financial Assets		
(i) Current Investments	1,764	4,069
(ii) Trade Receivables	1,762	18
(iii) Cash and Cash Equivalents	88	64
(iv) Other Bank Balances	5	3
(v) Loans	16	25
(vi) Other Financial Assets	2	2
(d) Current Tax Assets (Net)	81	147
(e) Other Current Assets	1,215	1,262
Total Current Assets	9,538	6,645
TOTAL ASSETS	33,492	30,713



Particulars	Rs. in Lakhs	
	30.09.2025 (Unaudited)	31.03.2025 (Audited)
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	754	754
(c) Other Equity	21,573	18,233
Total Equity	22,327	18,987
(2) Liabilities		
(a) Non-Current Liabilities		
(i) Financial Liabilities		
Borrowings	3,825	4,275
(ii) Other Non-Current Liabilities	239	245
Total Non-Current Liabilities	4,064	4,520
(b) Current Liabilities		
(i) Financial Liabilities		
Borrowings	4,022	4,347
Trade Payables		
Total Outstandings dues of micro and small Enterprises	51	110
Total Outstandings dues of Creditors other than micro and small Enterprises	451	372
Other Financial Liabilities	36	170
(ii) Other Current Liabilities	2,137	2,207
(iii) Current Tax Liabilities	404	-
Total Current Liabilities	7,101	7,206
Total Liabilities	11,165	11,726
TOTAL EQUITY AND LIABILITIES	33,492	30,713



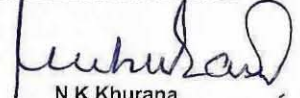
Notes :

1. These Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time.
2. Consumption of green leaf represents cost of green leaf purchased from other growers as well as the net difference in value of Opening and Closing stock of Green Leaves.
3. Cultivation, Manufacture and Sale of Tea being seasonal in nature, the above results are not indicative of the results for the full year.
4. No adjustment has been made in respect of Deferred Taxation as per Ind AS 12- Income Taxes, as the same would be provided at year end.
5. The above results, duly reviewed by the Audit Committee at its Meeting held on 11th November, 2025 and were approved at the Meeting of the Board of Directors of the Company held immediately thereafter.
6. The Company acquired Dhoedaam Tea Estate in Assam as a going concern on and from 1st January, 2025. Thus the operating results in respect of this acquisition remain included in the figures for the Current Period ended 30th September, 2025 and are not comparable with the figures for the corresponding period ended 30th September, 2024.
7. The Company has only one business segment of cultivation, manufacture and sale of tea. Thus segment reporting as per Ind AS 108 - Operating Segments is not applicable. There is no extraordinary item to report.
8. The Company has no Subsidiary / Associate / Joint Venture and therefore the requirement of presentation of Consolidated Financial Results is not applicable.

Place : Kolkata
Date : 11th November, 2025



ROSSELL INDIA LIMITED


N K Khurana
Whole Time Director
(DIN : 00123297)

ROSSELL INDIA LIMITED
Cash Flow Statement for the Six months ended 30th September, 2025

(Rs. in Lakhs)

Particulars	Six months ended 30.09.2025	Six months ended 30.09.2024
A. Cash Flow from Operating Activities		
Profit before Tax	3,917	4,075
- Adjustment for :		
Depreciation and Amortization expense	273	250
Finance Cost	467	205
Investment in Subsidiary written off as per Scheme of Arrangement	-	1
Net Gain on Foreign Currency Transaction and Translation	(126)	(117)
Net (Gain) / Loss on restatement of investments designated at FVTPL	5	(188)
	619	151
	4,536	4,226
Items Considered in Investing Activity :		
Interest on Deposits etc.	(10)	(5)
Profit on sale of Investments designated at FVTPL	(172)	(53)
(Profit) / Loss on sale of Property, Plant & Equipment (net)	(2)	(3)
	(184)	(61)
	4,352	4,165
Operating Profit before Working Capital Changes		
- Adjustment for :		
Trade Receivables, Loans, Advances and Other Assets	(1,695)	(2,074)
Inventories	(3,542)	(2,161)
Trade Payable, Other Liabilities and Provisions	(167)	318
	(5,404)	(3,917)
Cash Generated from Operations	(1,052)	248
Direct Taxes Paid (Net of refund)	91	(98)
	91	(98)
Cash Flow before Extraordinary Item	(961)	150
Extraordinary Item	-	-
	(961)	150
Net Cash Flow from Operating Activities	(961)	150
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment, Other Intangible Assets including Advances for Capital Assets	(280)	(199)
Sale of Property, Plant and Equipment	74	11
Purchase of Current Investments	(10,488)	(4,380)
Proceeds from sale of Current Investments	12,960	3,927
Interest Received	10	7
	2,276	(634)
Net Cash Flow from Investing Activities	2,276	(634)
C. Cash Flow from Financing Activities		
Proceeds / (Repayment) of Working Capital Loan from Bank (Net)	(775)	751
Interest Paid	(416)	(127)
Gain / (Loss) on Foreign Currency Translations	51	47
Dividend Paid	(151)	(113)
	(1,291)	558
Net Cash Flow from Financing Activities	(1,291)	558
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	24	74
Cash and Cash Equivalents at the beginning of the Period	64	104
Cash and Cash Equivalents at the end of the Period	88	178

Notes:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS 7 - "Statement of Cash Flow".

