ROSSELL TECHSYS LIMITED
Corporate Office: No. 58-C, Road No. 2,
Hi-Tech Defence and Aerospace Park,
Behind KIADB Industrial Area, Devanahalli,
Bengaluru - 562165, Karnataka, India
CIN: L29299WB2022PLC258641

06 November 2026

To,

BSE Limited,
20th Floor, P.J. Towers,
Dalal Street,
Mumbai - 400001.
BSE Scrip Code: 544294

National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051
NSE Scrip Symbol: ROSSTECH

Sub: Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') – Outcome of the Board Meeting.

Dear Sir/Ma'am,

In furtherance to our intimation dated 31 October 2026, and pursuant to Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), read with Schedule III thereof, we wish to inform you that the Board of Directors of Rossell Techsys Limited ('the Company') at its meeting held today, i.e., 06 November 2026, have *inter-alia* considered and approved the following:

Financial Results:

Approved the Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30 September 2026 along with the Limited Review Report thereon received from the statutory auditors.

The copies of the Financial Results along with the Limited Review Report issued by the Statutory Auditors for the quarter and half year ended 30 September 2026 are enclosed herewith as 'Annexure-I' in compliance with the requirements of Regulation 33 of the Listing Regulations.

The meeting of the Board of Directors commenced at 11:15 A.M. and concluded at 01:15 P.M.

The financial results are also being made available on the Company's website at www.rosselltechsys.com.

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CIN: L29299WB2022PLC258641

We request you to kindly take the above information on record.

Thanking you,

For Rossell Techsys Limited

KRISHNAPPAYYA DESAI
Digitally signed by KRISHNAPPAYYA DESAI
Date: 2026.11.06 13:17:45 +05'30'

Krishnappayya Desai
Company Secretary & Compliance officer

+91 806 843 4500
investors@rosselltechsys.com
www.rosselltechsys.com

Registered Office:
Jindal Towers, Block 'B',
4th Floor, 21/1A/3, Darga Road,
Kolkata-700 017, West Bengal, India

RAGHAVAN, CHAUDHURI & NARAYANAN
Chartered Accountants

Second Floor, Casa Capitol,
Wood Street, Ashoknagar,
Bangalore - 560 025.
Phone: 2556 7578 /
2551 4771 / 4140 4830

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the company for the Quarter ended September 30, 2026 and Year to Date Results for the period April 1, 2026 to September 30, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors,
Rossell Techsys Limited

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Rossell Techsys Limited** (the 'Company'), for the quarter ended September 30, 2026 and Year to Date Results for the period April 1, 2026 to September 30, 2026 (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 (the "Listing Regulation").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. 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 us scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable 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.

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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **Raghavan, Chaudhuri & Narayanan**
Chartered Accountants
Firm Regn. No: 007761S

V SATHYANARAYANAN

Digitally signed by V SATHYANARAYANAN

V Sathyanarayanan
Partner
Membership No. 027716
Place: Bengaluru
Date:06-Nov-2026
UDIN: 26027716GCTHXY7442

RAGHAVAN CHAUDHURI & NARAYANAN Chartered Accountants

RAGHAVAN, CHAUDHURI & NARAYANAN
Chartered Accountants

Second Floor, Casa Capitol,
Wood Street, Ashoknagar,
Bangalore - 560 025.
Phone: 2556 7578 /
2551 4771 / 4140 4830

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company for the Quarter ended September 30, 2026 and Year to Date Results for the period April 1, 2026 to September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors,
Rossell Techsys Limited

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Rossell Techsys Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2026 and Year to Date Results for the period April 1, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. 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.

4. We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of one wholly owned subsidiary M/s Rossell Techsys Inc, United States of America.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Other Matter

6. The consolidated unaudited financial results include the interim financial information / financial results of 1 subsidiary which have not been reviewed by their auditors and are based solely on management certified accounts, whose interim financial information/financial results reflect total assets of Rs.796.16 Lakhs (Before Consolidation adjustments) as on September 30, 2026 and total revenues of Rs. 805.47 Lakhs and Rs. 1,481.32 Lakhs (Before Consolidation adjustments), total profit after tax of Rs. 23.87 Lakhs and Rs. 39.22 Lakhs (Before Consolidation adjustments) and total comprehensive income of Rs. 23.87 lakhs and Rs. 39.22 Lakhs (Before Consolidation adjustments), for the quarter ended September 2026 and for the period from April 1, 2026 to September 30, 2026 respectively, and a net cash inflow of Rs.152.75 Lakhs during the half year ended September 30, 2026, compared to the position as at March 31, 2026.This financial information is unaudited and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, and our report, in so far as it relates to the subsidiary, is based solely on such unaudited financial information. According to the information and explanations given to us by the Management, this financial information is not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

7. One subsidiary is located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's Management has converted this financial information to Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India from accounting principles generally accepted in their countries. We have reviewed these conversion adjustments made by the Company's Management. Our conclusion in so far as it relates to such subsidiary, is based on the aforesaid conversion adjustments prepared by the Company's Management and reviewed by us. According to the information and explanations given to us by the Management, this financial statements / financial information is not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

for **Raghavan, Chaudhuri & Narayanan**
Chartered Accountants
Firm Regn. No. 007761S

V SATHYANARAYANAN

Digitally signed by V SATHYANARAYANAN

RAGHAVAN CHAUDHURI & NARAYANAN Chartered Accountants

V Sathyanarayanan
Partner
Membership No. 027716
Place: Bengaluru
Date: 06-Nov-2026
UDIN: 26027716LYMQHS7011

ROSSELL TECHSYS LIMITED

Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017

Tel:+91 806 843 4500, Website:www.rosselltechsys.com, Email: investors@rosselltechsys.com

CIN: L29299WB2022PLC258641

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(INR in Lakhs)

S.No	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**ASSETS**		
	Non-current assets		
(a)	Property, Plant and Equipment	11,299.04	10,835.50
(b)	Capital work-in-progress	656.89	142.57
(c)	Right-of-use assets	4,406.58	-
(d)	Other Intangible Assets	1,531.68	1,568.97
(e)	Intangible Assets under Development	116.22	29.70
(f)	Financial Assets		
	i. Investments	75.13	75.13
(g)	Other Non-current Assets	302.25	53.20
	Total Non-Current Assets	**18,387.79**	**12,705.07**
	Current assets		
(a)	Inventories	38,358.48	31,375.95
(b)	Financial Assets		
	i. Trade Receivables	14,346.79	11,646.16
	ii. Cash and Cash Equivalents	633.09	4,658.09
(c)	Other Current Assets	3,165.44	2,335.48
	Total Current Assets	**56,503.80**	**50,015.68**
	TOTAL ASSETS	**74,891.59**	**62,720.75**
II	**EQUITY AND LIABILITIES**		
	Equity		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	15,934.61	14,462.92
	Total Equity	**16,688.54**	**15,216.85**
	Liabilities		
	Non-Current Liabilities		
(a)	Deferred Tax Liabilities (Net)	518.97	521.47
(b)	Long Term Provisions	172.30	171.21
	i. Lease liability	4,219.59	-
	Total Non-Current Liabilities	**4,910.86**	**692.68**
	Current Liabilities		
(a)	Financial Liabilities		
	i. Lease liability	267.27	-
	ii. Borrowings	45,023.19	40,940.54
	iii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	1,108.40	634.02
	- Total outstanding dues other than micro enterprises and small enterprises	4,003.42	3,828.53
	iv. Other Financial Liabilities	376.28	125.07
(b)	Other Current Liabilities	2,204.64	1,268.17
(c)	Short Term Provision	173.40	14.38
(d)	Current Tax Liabilities (Net)	135.59	0.51
	Total Current Liabilities	**53,292.19**	**46,811.22**
	TOTAL LIABILITIES	**58,203.05**	**47,503.90**
	TOTAL EQUITY AND LIABILITIES	**74,891.59**	**62,720.75**

Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for ROSSELL TECHSYS LIMITED

ROSSELL TECHSYS LIMITED BENGALURU

Rishab Mohan Gupta
Managing Director

Place: Dubai, UAE
Date: 06-11-2026

ROSSELL TECHSYS LIMITED

Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017

Tel:+91 806 843 4500, Website:www.rosselltechsys.com, Email: investors@rosselltechsys.com

CIN: L29299WB2022PLC258641

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2026

(INR in Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	**Income**						
	(a) Revenue from Operations	18,548.20	15,471.10	12,525.05	34,019.30	21,223.78	48,523.06
	(b) Other income	361.37	121.93	74.46	483.30	74.46	483.32
	Total Income	**18,909.57**	**15,593.03**	**12,599.51**	**34,502.60**	**21,298.24**	**49,006.38**
2	**Expenses**						
	(a) Cost of materials consumed	11,796.27	9,543.83	8,255.67	21,340.10	14,193.50	31,099.69
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	58.83	(47.38)	(254.42)	11.45	(1,073.21)	(787.31)
	(c) Employee benefit expense	2,577.49	2,286.07	1,846.77	4,863.56	3,371.75	7,576.58
	(d) Finance cost	1,143.94	977.99	498.78	2,121.93	975.77	2,433.81
	(e) Depreciation and amortization expense	485.50	386.26	342.87	871.76	657.80	1,374.93
	(f) Other expenses	1,580.63	1,485.94	1,239.96	3,066.57	2,101.32	4,461.60
	Total Expenses	**17,642.66**	**14,632.71**	**11,929.63**	**32,275.37**	**20,226.93**	**46,159.30**
3	**Profit/(Loss) from Ordinary Activities before Exceptional items (1-2)**	**1,266.91**	**960.32**	**669.88**	**2,227.23**	**1,071.31**	**2,847.08**
4	Exceptional Items - Gain/(Loss)	-	-	-	-	-	(102.28)
5	**Profit/(Loss) from Ordinary Activities before Tax (3+4)**	**1,266.91**	**960.32**	**669.88**	**2,227.23**	**1,071.31**	**2,744.80**
6	Tax expense						
	(a) Current Tax	352.52	218.07	163.80	570.59	266.38	600.51
	(b) Deferred Tax - Charge / (Credit)	(27.85)	44.07	6.10	16.22	7.21	62.94
	(c) Earlier Year Taxes	-	-	-	-	-	7.35
	Total Tax Expenses	**324.67**	**262.14**	**169.90**	**586.81**	**273.59**	**670.80**
7	**Profit (Loss) for the Period(5-6)**	**942.24**	**698.18**	**499.98**	**1,640.42**	**797.72**	**2,074.00**
8	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to profit or loss	(11.06)	(44.59)	(22.11)	(55.65)	(19.88)	(17.71)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	**(11.06)**	**(44.59)**	**(22.11)**	**(55.65)**	**(19.88)**	**(17.71)**
9	**Total Comprehensive Income (7+8)**	**931.18**	**653.59**	**477.87**	**1,584.77**	**777.84**	**2,056.29**
10	Paid up Equity share Capital (Face Value of INR.2 each)	753.93	753.93	753.93	753.93	753.93	753.93
11	Reserves (excluding Revaluation Reserve)	-	-	-	-	-	14,462.92
12	**Earning per Share (EPS) (Face Value of INR.2/- each)**	**Not Annualised**	**Not Annualised**	**Not Annualised**	**Not Annualised**	**Not Annualised**	**Annualised**
	(i) Basic (in INR)	2.50	1.85	1.33	4.35	2.12	5.50
	(ii) Diluted (in INR)	2.50	1.85	1.33	4.35	2.12	5.50

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. The Board of Directors, at their meeting held on September 18, 2026, approved the issuance of 25,72,898 equity shares of face value Rs. 2 each on a preferential basis at an issue price of Rs. 1,166 per equity share (including a securities premium of Rs. 1,164 per share), aggregating up to Rs. 299,99,99,068/-. The proposed equity shares shall rank pari passu in all respects with the existing equity shares of the Company and shall be issued in accordance with the provisions of the Companies Act, 2013 and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, subject to receipt of necessary approvals.

3. The above unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 06th November 2026. The statutory auditors of the Company have expressed an unmodified opinion on these financial results.

4. The company operates in only one segment - Engineering and Manufacturing of electrical wire harness and interconnect systems.

5. Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for ROSSELL TECHSYS LIMITED

ROSSELL TECHSYS LIMITED BENGALURU

Rishab Mohan Gupta
Managing Director

Place: Dubai, UAE
Date: 06-11-2026

ROSSELL TECHSYS LIMITED

Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017
Tel:+91 806 843 4500, Website:www.rosselltechsys.com, Email: investors@rosselltechsys.com
CIN: L29299WB2022PLC258641

STATEMENT OF STANDALONE CASHFLOW FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Particulars	Half Year ended September 30, 2026 (Unaudited)	Half Year ended September 30, 2025 (Unaudited)
A. Cash Flow from Operating Activities		
Profit Before Tax	**2,227.23**	**1,071.31**
Adjustment for :		
Depreciation and Amortization expense	871.76	657.80
Finance Cost	2,121.93	975.77
Forex (Gain)/Loss on Foreign Currency Transactions	(95.45)	84.52
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	2.45	0.34
Provision for Expected Credit Allowances	14.81	-
Interest Income on fair valuation	(2.12)	-
Prepaid rental expense on lease (IND AS 109)	3.15	-
Interest income	(0.71)	-
	2,915.82	**1,718.43**
Operating Profit before Working Capital Changes	**5,143.05**	**2,789.74**
(Increase)/ Decrease of Assets & Liabilities		
Trade Receivables	(2,663.40)	(2,606.95)
Other current assets	(833.11)	(580.51)
(Increase)/ Decrease in Other Non- current asset	(246.93)	-
Other financial liabilities	251.21	26.49
Other current liabilities	936.47	(48.14)
Inventories	(6,982.53)	(6,947.21)
Trade Payable	692.67	7,505.94
Long term provision	(73.28)	(9.27)
Short term provision	159.02	-
	(8,759.88)	**(2,659.65)**
Cash Generated from Operations	**(3,616.83)**	**130.09**
Direct Taxes (Net of refund)	**(435.50)**	**(11.44)**
Net Cash Flow used in Operating Activities (A)	**(4,052.33)**	**118.65**
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment and Intangible assets	(1,818.16)	(1,320.26)
Proceeds from Sale of Property, Plant and Equipment	0.71	-
Net Cash Flow used in Investing Activities (B)	**(1,817.45)**	**(1,320.26)**
C. Cash Flow from Financing Activities		
Proceeds of Working Capital Loan from Bank (Net)	4,082.65	2,926.57
Repayment of Term Loan From Banks	-	(499.82)
Payment of Interest/ Other Borrowing Cost	(2,058.29)	(975.77)
Payment of Dividend	(113.08)	(76.00)
Repayment of leases	(66.50)	-
Net Cash Flow from Financing Activities (C)	**1,844.78**	**1,374.98**
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	**(4,025.00)**	**173.37**
Cash and Cash Equivalents at the beginning of the year	4,658.09	177.19
Cash and Cash Equivalents at the end of the Period	**633.09**	**350.55**

Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for **ROSSELL TECHSYS LIMITED**

Place: Dubai, UAE
Date: 06-11-2026

Rishab Mohan Gupta
Managing Director

ROSSELL TECHSYS LIMITED BENGALURU

ROSSELL TECHSYS LIMITED

Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017
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CIN: L29299WB2022PLC258641

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(INR in Lakhs)

S.No	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**ASSETS**		
	Non-current assets		
(a)	Property, Plant and Equipment	11,299.04	10,835.50
(b)	Capital work-in-progress	676.80	162.21
(c)	Right-of-use assets	4,406.58	-
(d)	Other Intangible Assets	1,531.68	1,568.97
(e)	Intangible Assets under Development	116.22	29.70
(f)	Other Non Current Assets	310.81	61.64
	Total Non-Current Assets	**18,341.13**	**12,658.02**
	Current assets		
(a)	Inventories	38,644.01	31,501.43
(b)	Financial Assets		
	i. Trade Receivables	14,521.72	11,648.37
	ii. Cash and Cash Equivalents	877.59	4,749.84
(c)	Other Current Assets	3,033.58	2,543.22
	Total Current Assets	**57,076.90**	**50,442.86**
	TOTAL ASSETS	**75,418.03**	**63,100.88**
II	**EQUITY AND LIABILITIES**		
	Equity		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	16,248.05	14,732.21
	Total Equity	**17,001.98**	**15,486.14**
	Liabilities		
	Non-Current Liabilities		
(a)	Deferred Tax Liabilities (Net)	518.97	521.47
(b)	Long Term Provision	172.30	171.21
	i. Lease liability	4,219.59	-
	Total Non-Current Liabilities	**4,910.86**	**692.68**
	Current Liabilities		
(a)	Financial Liabilities		
	i. Lease liability	267.27	-
	ii. Borrowings	45,023.19	40,940.54
	iii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	1,108.40	634.02
	- Total outstanding dues other than micro enterprises and small enterprises	4,316.66	3,930.66
	iv. Other Financial Liabilities	376.28	125.07
(b)	Other Current Liabilities	2,104.40	1,276.90
(c)	Short Term Provision	173.40	14.36
(d)	Current Tax Liabilities (Net)	135.59	0.51
	Total Current Liabilities	**53,505.19**	**46,922.06**
	TOTAL LIABILITIES	**58,416.05**	**47,614.74**
	TOTAL EQUITY AND LIABILITIES	**75,418.03**	**63,100.88**

Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for **ROSSELL TECHSYS LIMITED**

Rishab Mohan Gupta
Managing Director

ROSSELL TECHSYS LIMITED BENGALURU

Place: Dubai, UAE
Date: 06-11-2026

ROSSELL TECHSYS LIMITED

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Tel:+91 806 843 4500, Website:www.rosselltechsys.com, Email: investors@rosselltechsys.com

CIN: L29299WB2022PLC258641

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2026

(INR in Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	18,569.50	15,446.41	12,517.10	34,015.91	21,238.74	48,511.66
	(b) Other income	361.78	122.03	75.47	483.81	76.43	507.84
	Total Income	**18,931.28**	**15,568.44**	**12,592.57**	**34,499.72**	**21,315.17**	**49,019.50**
2	**Expenses**						
	(a) Cost of materials consumed	11,799.56	9,513.40	8,198.90	21,312.96	14,136.14	31,061.00
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	58.82	(47.38)	(254.42)	11.44	(1,073.21)	(787.31)
	(c) Employee benefit expense	2,642.06	2,357.06	2,013.19	4,999.12	3,708.06	8,296.78
	(d) Finance cost	1,143.94	977.99	498.78	2,121.93	975.77	2,433.81
	(e) Depreciation and amortization expense	485.50	386.26	342.87	871.76	657.80	1,374.93
	(f) Other expenses	1,510.59	1,405.45	1,056.30	2,916.04	1,740.46	3,677.96
	Total Expenses	**17,640.47**	**14,592.78**	**11,855.62**	**32,233.25**	**20,145.02**	**46,057.17**
3	**Profit/(Loss) from Ordinary Activities before Exceptional items (1-2)**	**1,290.81**	**975.66**	**736.95**	**2,266.47**	**1,170.15**	**2,962.33**
4	Exceptional Items - Gain/(Loss)	-	-	-	-	-	(102.28)
5	**Profit/(Loss) from Ordinary Activities before Tax (3+4)**	**1,290.81**	**975.66**	**736.95**	**2,266.47**	**1,170.15**	**2,860.05**
6	Tax expense						
	(a) Current Tax	352.52	218.07	163.80	570.59	266.38	600.51
	(b) Deferred Tax - Charge / (Credit)	(27.85)	44.07	6.10	16.22	7.21	62.94
	(c) Earlier Year Taxes	-	-	-	-	-	7.35
	Total Tax Expenses	**324.67**	**262.14**	**169.90**	**586.81**	**273.59**	**670.80**
7	**Profit (Loss) for the Period(5-6)**	**966.14**	**713.52**	**567.05**	**1,679.66**	**896.56**	**2,189.25**
8	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to profit or loss	(11.06)	(44.59)	(22.10)	(55.65)	(19.88)	(17.71)
	(b) Items that will be reclassified to profit or loss			-		-	-
	(c) Exchange differences on translation of financial statements of foreign operations	5.14	(0.23)	10.19	4.91	10.19	29.46
	Total Other Comprehensive Income (net of tax)	**(5.92)**	**(44.82)**	**(11.91)**	**(50.74)**	**(9.69)**	**11.75**
9	**Total Comprehensive Income (7+8)**	**960.22**	**668.70**	**555.14**	**1,628.92**	**886.87**	**2,201.00**
10	Paid up Equity share Capital (Face Value of INR.2 each)	753.93	753.93	753.93	753.93	753.93	753.93
11	Reserves (excluding Revaluation Reserve)						**14,732.21**
12	**Earning per Share (EPS) (Face Value of INR.2/- each)**	**Not Annualised**	**Not Annualised**	**Not Annualised**	**Not Annualised**	**Not Annualised**	**Annualised**
	(i) Basic (in INR)	2.56	1.89	1.50	4.46	2.38	5.81
	(ii) Diluted (in INR)	2.56	1.89	1.50	4.46	2.38	5.81

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. The Board of Directors, at their meeting held on September 18, 2026, approved the issuance of 25,72,898 equity shares of face value Rs. 2 each on a preferential basis at an issue price of Rs. 1,166 per equity share (including a securities premium of Rs. 1,164 per share), aggregating up to Rs. 299,99,99,068/-. The proposed equity shares shall rank pari passu in all respects with the existing equity shares of the Company and shall be issued in accordance with the provisions of the Companies Act, 2013 and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, subject to receipt of necessary approvals.
3. The above unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 06th November 2026. The statutory auditors of the Company have expressed an unmodified opinion on these financial results. The consolidated financial results includes the financial results of Parent Company and its wholly owned Subsidiary.
4. The consolidated revenue from operations is net of Intercompany transfer.
5. The company operates in only one segment - Engineering and Manufacturing of electrical wire harness and interconnect systems.
6. Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for **ROSSELL TECHSYS LIMITED**

Rishab Mohan Gupta
Managing Director

ROSSELL TECHSYS LIMITED BENGALURU

Place: Dubai, UAE
Date: 06-11-2026

ROSSELL TECHSYS LIMITED

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CIN: L29299WB2022PLC258641

STATEMENT OF CONSOLIDATED CASHFLOW FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Particulars	Half Year ended September 30,2026 (Unaudited)	Half Year ended September 30,2025 (Unaudited)
A. Cash Flow from Operating Activities		
Profit Before Tax	**2,266.47**	**1,170.15**
Adjustment for :		
Depreciation and Amortization expense	871.76	657.80
Finance Cost	2,121.94	975.77
Net Gain on Foreign Currency Transactions	(95.45)	84.52
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	2.45	0.34
Provision for Expected Credit Allowances	14.81	-
Interest income on fair valuation	(2.12)	-
Interest income	(1.21)	-
Prepaid rental expense on lease (IND AS 109)	3.15	-
	2,915.33	**1,718.43**
Operating Profit before Working Capital Changes	**5,181.80**	**2,888.58**
(Increase)/ Decrease of Assets & Liabilities		
Trade Receivables	(2,836.12)	(2,760.05)
Other current assets	(493.52)	(499.35)
Other Non current assets	(247.05)	-
Other financial liabilities	251.21	26.49
Other current liabilities	827.50	(104.23)
Foreign Currency Translation reserve	4.91	10.19
Inventories	(7,142.58)	(6,984.94)
Trade Payable	903.79	7,462.71
Long Term Provision	(73.28)	(9.27)
Short term provision	159.04	-
	(8,646.10)	**(2,858.45)**
Cash Generated from Operations	**(3,464.30)**	**30.12**
Direct Taxes (Net of refund)	(435.51)	(11.44)
Net Cash Flow used in Operating Activities (A)	**(3,899.81)**	**18.68**
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment	(1,818.43)	(1,320.55)
Proceeds from Sale of Property, Plant and Equipment	-	-
Interest income	1.21	-
Net Cash Flow used in Investing Activities (B)	**(1,817.22)**	**(1,320.55)**
C. Cash Flow from Financing Activities		
Proceeds of Working Capital Loan from Bank (Net)	4,082.65	2,926.57
Repayment of Term Loan From Banks	-	(499.82)
Payment of Interest/ Other Borrowing Cost	(2,058.29)	(975.77)
Payment of Dividend	(113.08)	(76.00)
Repayment of leases	(66.50)	-
Net Cash Flow from Financing Activities (C)	**1,844.78**	**1,374.98**
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	**(3,872.25)**	**73.11**
Cash and Cash Equivalents at the beginning of the year	4,749.84	407.93
Cash and Cash Equivalents at the end of the Period	**877.59**	**481.04**

Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for **ROSSELL TECHSYS LIMITED**

Rishab Mohan Gupta
Managing Director

Place: Dubai, UAE
Date: 06-11-2026

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:

Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

Sl No	Particulars	In INR Lakhs
1	**Loans/ revolving facilities like cash credit from banks/ financial institutions**	
A	Total amount outstanding as on date (30th September 2026) - Working Capital Loans Rs. 45,023.19 Lakhs	**45,023.19**
B	Of the total amount outstanding, amount default as on date	Nil
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date (30th September 2026)	Nil
B	Of the total amount outstanding, amount default as on date	Nil
3.	**Total financial indebtedness of the listed entity including short term and long term debts**	**45,023.19**

D. FORMAT FOR THE DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd & 4th quarter):

Name	Relationship of the counterparty	Nature of Transaction	*in INR Lakhs*
Rossell Techsys Inc.	Wholly Owned Subsidiary	Purchase of goods or services	1,478.62
Rishab Mohan Gupta	Managing Director	Remuneration	287.50
Jayanth Vishwanath	Chief Financial Officer	Remuneration	32.67
Krishnappayya Desai	Company Secretary	Remuneration	19.77
Digant Parikh	Non-Executive Director	Sitting Fees & Commission	17.25
Arvind Ghei	Independent Director	Sitting Fees	7.00
Talari Suvarna Raju	Independent Director	Sitting Fees	7.00
Shobhana Joshi	Independent Director	Sitting Fees	6.75

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (Applicable only for Annual Filing i.e., 4" quarter):

Not Applicable