

ROSSELL INDIA LIMITED



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

5th August, 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 19th July, 2025, we write to advise you that the Board of Directors of the Company at its Meeting held today i.e., **5th August, 2025** has approved the Unaudited Financial Results of the Company for the Quarter ended 30th June, 2025, after review of the same by the Audit Committee of the Board.

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

The Meeting commenced at 11:30 AM and concluded at 1.29 PM.

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 Standalone Financial Results for the
Quarter ended 30th June, 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 Standalone Financial Results of **ROSSELL INDIA LIMITED** (the Company) for the Quarter ended 30th June, 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)**


**Kanchan Roy
Partner**

**Membership No. 016744
UDIN: 25016744BMJQDB9880**

Place: Kolkata
Date : 5th August, 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 ENDED 30TH JUNE, 2025

(Rs. in lakhs)

Sl. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited - Restated)	(Audited)
1.	Revenue from Operations				
	(a) Gross Revenue from sale of products and services	4,045	831	2,836	17,735
	(b) Other Operating Income	313	46	167	421
	Total Revenue from Operation (a)+(b)	4,358	877	3,003	18,156
2.	Other Income	200	65	118	365
3.	Total Income (1 + 2)	4,558	942	3,121	18,521
4.	Expenses				
	a) Consumption of Green Leaf (Note 2)	219	(8)	225	757
	b) Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(2,329)	379	(2,143)	(283)
	c) Employee Benefits Expense	3,912	2,257	2,926	10,875
	d) Consumption of Stores and Spares	405	120	306	866
	e) Power and Fuel	467	148	330	1,241
	f) Other expenses	613	423	436	2,094
	Total Operating Expenses	3,287	3,319	2,080	15,550
5.	Profit (Loss) before Finance Cost, Depreciation, Exceptional Item and Tax (3-4)	1,271	(2,377)	1,041	2,971
6.	Finance Cost	255	145	73	382
7.	Depreciation and Amortisation Expenses	130	108	122	467
8.	Profit/(Loss) before Exceptional Item and Tax (5-6-7)	886	(2,630)	846	2,122
	Exceptional Item - Demerger Expenses/Investment in Subsidiary Cancelled	-	1	1	14
9.		-	1	1	14
10.	Profit/(Loss) for the Period before Tax (8 - 9)	886	(2,631)	845	2,108
11.	Tax Expenses				
	- Current Tax	85	(415)	108	150
	- Deferred Tax (Note 4)	-	(11)	-	(11)
12.	Profit/(Loss) for the Period (10 - 11)	801	(2,205)	737	1,969



(Rs. in lakhs)

Sl. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
13.	Other Comprehensive Income				
	i) (a) Items that will not be reclassified to Profit or Loss	(29)	139	(36)	72
	(b) Income Tax relating to Items that will not be reclassified to Profit or Loss (Note 4)	-	(18)	-	(18)
	ii) (a) Items that will be reclassified to Profit or Loss	-	-	-	-
	- Impairment recognised by revaluation of Non-Current Investment	-	(462)	-	(462)
	(b) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-
14.	Total Comprehensive Income (12 + 13)	772	(2,546)	701	1,561
15.	Paid up Equity Share Capital (Ordinary Share of Rs.2 each)	754	754	754	754
16.	Reserves (excluding Revaluation Reserve)				18,233
17.	Earnings per Shares (Rs.)				
	- Basic	2.12	(5.85)	1.96	5.22
	- Diluted	2.12	(5.85)	1.96	5.22



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 5th August, 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 June, 2025 and are not comparable with the figures for the corresponding period ended 30th June, 2024.
7. The figures for the period ended 30th June, 2024 have been restated taking in account the effect of (a) the Scheme of Amalgamation, by which the erstwhile Holding Company BMG Enterprises Ltd. got merged into the Company from the appointed date viz. 1st July, 2022, which became effective from 13th August, 2024 and (b) the Scheme of Arrangement by which the Rossell Techsys Division of the Company was demerged into a separate Company, Rossell Techsys Ltd. from the appointed date viz. 1st April, 2023, which became effective from 30th August, 2024.
8. Post demerger as per 7 above, 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.
9. The Company has no Subsidiary/ Associate/Joint Venture as on 30th June, 2025 and therefore the requirement of presentation of Consolidated Financial Results is not applicable.

Place : Kolkata
Date : 5th August, 2025



ROSSELL INDIA LIMITED

A handwritten signature in black ink, appearing to read "N. K. Khurana".

N. K. Khurana
Whole Time Director
(DIN: 00123297)