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

10th November, 2026

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

Dear Sirs,

Sub: Outcome of the Board Meeting

Further to our letter dated 26th October, 2026 intimating you about the date of our Board Meeting, now we write to advise you that the Board of Directors of the Company at its Meeting held today i.e., **10th November, 2026** and concluded a little while ago, inter alia, considered and approved the following:

1. **Unaudited Financial Results of the Company for the Quarter and half year ended 30th September, 2026**:

   Pursuant to 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, 2026 along with the Limited Review Report of the Auditors thereon, as prepared in accordance with Regulation 33 (1) of the said Regulations, and approved by the Board after review thereof by the Audit Committee of the Board.

2. **Appointment of Mr. Azam Monem (DIN: 00023799) as an Additional Director in the category of Non-Executive Independent Director of the Company:**

   Based on the recommendation of the Nomination and Remuneration Committee, the Board approved the appointment of Mr. Azam Monem (DIN: 00023799) (Mr. Monem) as an Additional Director in the category of Non-executive Independent Director, not liable to retire by rotation, for a first term of 3 (three) consecutive years effective from 1st February, 2027, subject to the approval of the shareholders of the Company, as per the applicable regulatory requirements.

   Pursuant to the relevant circulars of the Stock Exchanges, Mr. Monem confirmed that he has not been debarred from holding the office of Director by virtue of any order issued by Securities and Exchange Board of India or any other Authority.



The relevant details concerning the appointment of Mr. Monem, as required in accordance with the SEBI Master circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated 30th January, 2026, are provided below:

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, ~~resignation~~, ~~the removal, death or otherwise relinquishment of Directorship~~.	Appointment of Mr. Azam Monem (DIN: 00023799) (Mr. Monem), as an Additional Director in the category of Non-executive Independent Director.
2.	Date of appointment/ ~~cessation / reappointment (as applicable)~~	The aforesaid appointment shall become effective from 1st February, 2027.
3.	Term of appointment	Mr. Azam Monem was appointed, as an Additional Director in the category of Non-executive Independent Director, not liable to retire by rotation, for a first term of 3 (three) consecutive years effective from 1st February, 2027, subject to the approval of the shareholders of the Company, as per the applicable regulatory requirements.
4.	Brief Profile (in case of appointment)	Mr. Monem is a seasoned tea industry professional with over 45 years of experience, predominantly with the Williamson Magor Group, covering tea trading, procurement, sales and marketing, quality management, exports, and operations. He retired from McLeod Russel India Limited on 31st March, 2023, after serving as Whole time Director - Chief Operating Officer. He is currently the Founder & Advisor of Amstead Tea & Commodities Pvt. Ltd., Kolkata, and serves as an Independent Director of The Scottish Assam (India) Ltd, having its shares listed with Calcutta Stock Exchange. He is also a Member of the Board of Governors of The Assam Valley School, Tezpur.

		He is a commerce graduate from the University of Calcutta and was educated at St. Xavier's Collegiate School and St. Xavier's College, Kolkata
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	Mr. Monem is not related to any of the Directors or Key Managerial Personnel or Promoters and Promoters' group of the Company in any manner.

3. **Appointment of Mr. Chetan Kumar Mathur (DIN: 00437558) as an Additional Director in the category of Non-Executive Independent Director of the Company**:

Based on the recommendation of the Nomination and Remuneration Committee, the Board approved the appointment of Mr. Chetan Kumar Mathur (DIN: 00437558) (Mr. Mathur) as an Additional Director in the category of Non-executive Independent Director, not liable to retire by rotation, for a first term of 3 (three) consecutive years effective from 1st February, 2027, subject to the approval of the shareholders of the Company, as per the applicable regulatory requirements.

Pursuant to the relevant circulars of the Stock Exchanges, Mr. Mathur confirmed that he has not been debarred from holding the office of Director by virtue of any order issued by SEBI or any other Authority.

The relevant details pertaining to the appointment of Mr. Mathur, as required in accordance with the SEBI Master circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated 30th January, 2026, are provided below:

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, ~~resignation~~, ~~the removal, death or otherwise relinquishment of Directorship~~.	Appointment of Mr. Chetan Kumar Mathur (DIN: 00437558), as an Additional Director in the category Non-Executive Independent Director.
2.	Date of appointment/ ~~cessation / reappointment (as applicable)~~	The aforesaid appointment shall become effective from 1st February, 2027.
3.	Term of appointment	Mr. Chetan Kumar Mathur was appointed, as an Additional Director in the category of Non-executive Independent Director, not liable to retire by rotation, for a first term of 3 (three) consecutive years effective from 1st February, 2027, subject to the approval

		of the shareholders of the Company, as per the applicable regulatory requirements.
4.	Brief Profile (in case of appointment)	Mr. Chetan Kumar Mathur is a seasoned Finance Leader and Chartered Accountant with over three decades of experience in corporate governance, strategic finance, controllership and risk management. He has held senior leadership positions during his 23-year tenure with PepsiCo, including CFO of Frito-Lay India, and has extensive experience in financial transformation and internal controls. He currently serves as an Independent Non-Executive Director on the Boards of Shiprocket Ltd. and Pushp Brands India Ltd., and has received several professional accolades for his contribution to strategic finance and control excellence.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	Mr. Mathur is not related to any of the Directors or Key Managerial Personnel or Promoters and Promoters' group of the Company in any manner.

The Meeting commenced at 11:30 A.M. and concluded at 01:29 P.M.

The above is for your record and necessary dissemination.

Yours faithfully,
For **ROSSELL INDIA LTD**

Manish Shaw

Digitally signed by Manish Shaw
DN: c=IN, o=Personal, postalCode=700035, st=West Bengal, serialNumber=9dd5a86a4c0ef2f59943383c8c83b7e3f4f6982f796e7c0788012e1f47ec1d28, cn=Manish Shaw
Date: 2026.11.10 13:37:12 +05'30'

(MANISH SHAW)
COMPANY SECRETARY AND COMPLIANCE OFFICER
MEMBERSHIP NO. A48460

Encl.: As above

KHANDELWAL RAY & CO.
CHARTERED ACCOUNTANTS

15/15, SARSOONA BANERJEE PARA ROAD
SARSOONA, KOLKATA - 700 061
Phone : 2243-8018
E-mail : khand.ray@hotmail.com

Review Report on the Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

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, 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).

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: 26056356BPFDCT4768

Place : Kolkata
Date : 10th November, 2026

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, 2026

(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1.	**Revenue from Operations**						
	(a) Gross Revenue from sale of products and services	**9,051**	3,627	8,049	**12,678**	12,094	22,069
	(b) Other Operating Income	**106**	51	36	**157**	348	551
	Total Revenue from Operation (a + b)	**9,157**	**3,678**	**8,085**	**12,835**	**12,442**	**22,620**
2.	Other Income	**88**	142	105	**230**	306	479
3.	**Total Income (1 + 2)**	**9,245**	**3,820**	**8,190**	**13,065**	**12,748**	**23,099**
4.	**Expenses**						
	a) Consumption of Green Leaf (Note 2)	**256**	310	233	**566**	452	600
	b) Changes in inventories of finished goods	**(1,317)**	(3,295)	(1,252)	**(4,612)**	(3,581)	162
	c) Employee Benefits Expense	**4,618**	4,447	4,124	**9,065**	8,036	13,860
	d) Consumption of Stores and Spares	**509**	469	364	**978**	769	1,161
	e) Power and Fuel	**613**	515	635	**1,128**	1,102	1,630
	f) Other expenses	**773**	575	700	**1,348**	1,313	2,715
	Total Operating Expenses	**5,452**	**3,021**	**4,804**	**8,473**	**8,091**	**20,128**
5.	**Profit (Loss) before Finance Cost, Depreciation, Exceptional Items and Tax (3 - 4)**	**3,793**	**799**	**3,386**	**4,592**	**4,657**	**2,971**
6	Finance Cost	**142**	128	212	**270**	467	679
7.	Depreciation and Amortisation Expenses	**152**	135	143	**287**	273	518
8.	**Profit before Exceptional Items and Tax (5 - 6 - 7)**	**3,499**	**536**	**3,031**	**4,035**	**3,917**	**1,774**
9.	Exceptional Items						
	- Incremental Gratuity Liability consequent to the New Labour Codes	-	-	-	-	-	24
10.	**Profit for the period before Tax (8 - 9)**	**3,499**	**536**	**3,031**	**4,035**	**3,917**	**1,750**
11.	Tax Expenses						
	- Current Tax	**821**	110	295	**931**	380	115
	- Deferred Tax	**(50)**	45	-	**(5)**	-	49
12.	**Profit for the Period (10 - 11)**	**2,728**	**381**	**2,736**	**3,109**	**3,537**	**1,586**



(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Six Months 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)
13.	**Other Comprehensive Income**						
	i) (a) Items that will not be reclassified to Profit or Loss	**(23)**	(23)	(17)	**(46)**	(46)	15
	(b) Income Tax relating to Items that will not be reclassified to Profit or Loss	**-**	-	-	**-**	-	-
	ii) (a) Items that will be reclassified to Profit or Loss						
	- Impairment recognised by revaluation of Non-Current Investment	-	-	-	-	-	(462)
	(b) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
14.	**Total Comprehensive Income (12 + 13)**	**2,705**	**358**	**2,719**	**3,063**	**3,491**	**1,139**
15.	**Paid up Equity Share Capital (Ordinary Share of Rs.2 each)**	**754**	754	754	**754**	754	754
16.	**Reserves (excluding Revaluation Reserve) (Notes**						19,221
17.	**Earnings per Shares (Rs.)**						
	- Basic	**7.24**	1.01	7.26	**8.25**	9.38	4.21
	- Diluted	**7.24**	1.01	7.26	**8.25**	9.38	4.21



STATEMENT OF ASSETS AND LIABILITIES (Rs. in Lakhs)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
I.ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	**21,684**	21,280
(b) Capital work-in-progress	**897**	980
(c) Other Intangible Assets	**19**	21
(d) Intangible Assets under development	**9**	3
(e) Financial Assets		
(i) Non-Current Investments	**924**	924
(ii) Loans	**11**	12
(iii) Other Financial Assets	**252**	248
(g) Other Non-current Assets	**206**	505
(g) Deferred Tax Asset	**179**	279
Total Non-Current Assets	**24,181**	**24,252**
(2) Current assets		
(a) Inventories	**5,406**	986
(b) Biological Assets other than bearer plants	**217**	130
(c) Financial Assets		
(i) Investments	**1,550**	2,998
(ii) Trade Receivables	**2,955**	84
(iii) Cash and Cash Equivalents	**155**	39
(iv) Other Bank Balances	**6**	4
(v) Loans	**5**	9
(vi) Other Financial Assets	**2**	3
(d) Other Current Assets	**925**	931
Total Current Assets	**11,221**	**5,184**
TOTAL ASSETS	**35,402**	**29,436**



(Rs. in Lakhs)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	**754**	754
(b) Other Equity	**22,133**	19,221
Total Equity	**22,887**	**19,975**
(2) Liabilities		
(a) Non-Current Liabilities		
(i) Financial Liabilities		
Borrowings	**3,248**	3,748
Other Financial Liabilities	**12**	12
(ii) Other Non-Current Liabilities	**236**	261
Total Non-Current Liabilities	**3,496**	**4,021**
(b) Current Liabilities		
(i) Financial Liabilities		
Borrowings	**3,914**	2,715
Trade Payables		
Total Outstandings dues of micro and small Enterprises	**91**	190
Total Outstandings dues of Creditors other than micro and small Enterprises	**255**	344
Other Financial Liabilities	**47**	147
(ii) Other Current Liabilities	**3,913**	2,018
(iii) Current Tax Liabilities (Net)	**799**	26
Total Current Liabilities	**9,019**	**5,440**
Total Liabilities	**12,515**	**9,461**
TOTAL EQUITY AND LIABILITIES	**35,402**	**29,436**



ROSSELL INDIA LIMITED

Cash Flow Statement for the Six months ended 30th September, 2026

(Rs. in Lakhs)

Particulars	Six months ended 30.09.2026		Six months ended 30.09.2025	
A. Cash Flow from Operating Activities				
Profit before Tax		4,035		3,917
- Adjustment for :				
Depreciation and Amortization expense	287		273	
Finance Cost	270		467	
Net (Gain) / Loss on Foreign Currency Transaction and Translation	(77)		(126)	
Net (Gain) / Loss on restatement of Investments designated at FVTPL	(52)		5	
		428		619
		4,463		4,536
Items Considered in Investing Activity :				
Interest on Deposits etc.	(8)		(10)	
(Profit) / Loss on sale of Investments designated at FVTPL	(67)		(172)	
(Profit) / Loss on sale of Property, Plant & Equipment (net)	5		(2)	
		(70)		(184)
		4,393		4,352
Operating Profit before Working Capital Changes				
- Adjustment for :				
Trade Receivables, Loans, Advances and Other Assets	(2,952)		(1,695)	
Inventories	(4,420)		(3,542)	
Trade Payable, Other Liabilities and Provisions	1,540		(167)	
		(5,832)		(5,404)
Cash Generated from Operations		(1,439)		(1,052)
Direct Taxes Paid (Net of refund)	(54)		91	
		(54)		91
Net Cash Flow from Operating Activities		(1,493)		(961)
B. Cash Flow from Investing Activities :				
Purchase of Property, Plant and Equipment, Other Intangible Assets (including changes in CWIP, Intangibles under Development and Advances for Capital Assets)		(330)		(280)
Sale of Property, Plant and Equipment		12		74
Purchase of Current Investments		(500)		(10,488)
Proceeds from sale of Current Investments		2,067		12,960
Interest Received		9		10
Net Cash Flow from Investing Activities		1,258		2,276
C. Cash Flow from Financing Activities				
Proceeds / (Repayment) of Working Capital Loan from Bank (Net)		1,199		(775)
Proceeds / (Repayment) of Term Loan from Banks		(500)		-
Interest Paid		(267)		(416)
Gain / (Loss) on Foreign Currency Translations		70		51
Dividend Paid		(151)		(151)
Net Cash Flow from Financing Activities		351		(1,291)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		116		24
Cash and Cash Equivalents at the beginning of the Period		39		64
Cash and Cash Equivalents at the end of the Period		155		88

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".

Khandelwal Ray & Co. Kolkata Chartered Accountants

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 the net difference in value of Opening and Closing stock of Green Leaves.
3. Cultivation, Manufacture and Sale of Tea is seasonal in nature, the above results are not indicative of the results for the full year.
4. The above results, duly reviewed by the Audit Committee at its Meeting held on 10th November, 2026 and were approved at the Meeting of the Board of Directors of the Company held immediately thereafter.
5. 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.
6. The Company has no Subsidiary/ Associate/ Joint Venture and therefore the requirement of presentation of Consolidated Financial Results is not applicable.
7. Previous period's figures have been regrouped / rearranged, to the extent necessary, to conform to current period's classifications.

Khandelwal Ray & Co. Kolkata Chartered Accountants

ROSSELL INDIA LIMITED

DIGANT MAHESH PARIKH
Whole time Director
DIN: 00212589

Place : Mumbai
Date : 10th November, 2026