



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

21st May, 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
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Dear Sirs,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we write to advise you that the Board of Directors of the Company at its Meeting held today i.e., 21st May, 2026, inter alia, considered and approved the followings:

1. Audited Financial Results of the Company for the 4th Quarter and Financial Year ended 31st March, 2026:

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we enclose the following:

- Audited Financial Results for the Fourth Quarter and Financial Year ended 31st March, 2026 including Cash Flow Statement for the said period; and
- Auditor's Reports on Financial Results for the Fourth Quarter and Financial Year ended 31st March, 2026;

Further, in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby declare that the Statutory Auditors of the Company have expressed unmodified opinion(s) in its audit report pertaining to the Audited Financial Results for the year ended 31st March, 2026.

2. Recommendation Dividend for the financial year 2025-2026:

Please be advised further that the Board of Directors has recommended **Dividend of Re.0.40 per fully paid-up Equity Share of Rs.2/- each** of the Company (i.e., 20% on the paid-up Share Capital) for the Financial Year ended 31st March, 2026, subject to declaration of the same by the Members at the **32nd Annual General Meeting scheduled to be held on 25th August, 2026**. The Register of Members and Share Transfer Books of the Company shall be closed pursuant to Section 91 of the Companies Act, 2013 from 19th August, 2026 to 25th August, 2026 (both days inclusive) for the purpose of 32nd Annual General Meeting.





Further pursuant to the provisions of Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Record Date has been fixed on Tuesday, 18th August, 2026 for determining the entitlement in respect of the payment of dividend for the financial year 2025-2026, if declared at the ensuing 32nd Annual General Meeting of the Company.

3. Retirement of Mr. Nirmal Kumar Khurana (Mr. Khurana) from the office of Whole time Director

Kindly be advised that based on the approval obtained from the Members of the Company at 29th Annual General Meeting held on 3rd August, 2023, the existing tenure of Mr. Nirmal Kumar Khurana (DIN: 00123297) (Mr. Khurana) as a Whole time Director of the Company is due to expire on 31st August, 2026.

Since Mr. Khurana has reached the age of superannuation as per Company's policy, he was not considered for any further extension.

Further, being a rotational director, Mr. Khurana is also retiring by rotation in the ensuing Annual General Meeting, 2026. However, the Board, at this meeting did not consider him for re-appointment. Accordingly, he shall retire and cease to hold the office of a Director as well as Whole time Director of the Company immediately upon conclusion of the forthcoming Annual General Meeting.

In view of the above, the Board took note of the retirement of Mr. Nirmal Kumar Khurana (DIN: 00123297) from the office of Director of the Company and cessation as Whole time Director with effect from conclusion of the ensuing 32nd Annual General Meeting of the Company.

Further, the relevant details pertaining to the aforesaid retirement and cessation of Mr. Nirmal Kumar Khurana in terms of SEBI Master circular No. H0/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026, is given hereunder:

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, the removal, death or otherwise (retirement of Director).	Based on the approval obtained from the Members of the Company at 29 th Annual General Meeting held on 3 rd August, 2023, the existing tenure of Mr. Nirmal Kumar Khurana (DIN: 00123297) (Mr. Khurana) as a Whole time Director of the Company is due to expire on 31 st August, 2026.





		<p>Mr. Khurana has reached the age of superannuation as per Company's policy, he was not considered for any further extension.</p> <p>Further, being a rotational director, Mr. Khurana is also retiring by rotation in the ensuing Annual General Meeting, 2026. However, the Board, at this meeting did not consider him for re-appointment. Accordingly, he shall retire and cease to be a Director of the Company immediately upon conclusion of the forthcoming Annual General Meeting</p>
2.	Date of appointment/cessation / reappointment (as applicable) & Term of appointment	25 th August, 2026
3.	Brief Profile (in case of appointment)	Not Applicable
4.	Disclosure of Relationships between Directors (in case of appointment of a director)	Not Applicable

4. Appointment of Mr. Digant Mahesh Parikh (DIN: 00212589) as a Director as well as Whole time Director of the Company

In view of the retirement of Mr. Khurana as stated in item no.3 above and in compliance with the requirement of Regulation, 17(1)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Board, based on the recommendation of the Nomination and Remuneration Committee, approved the appointment of Mr. Digant Mahesh Parikh (DIN: 00212589) (Mr. Parikh), Senior Vice President (Finance), as a Director of the Company liable to retire by rotation, with effect from 26th August, 2026 subject to the approval of the Members at ensuing 32nd Annual General Meeting, pursuant to the Regulation 17 (1C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

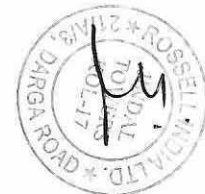
Upon further recommendation of Nomination and Remuneration Committee, the Board also approved the appointment of Mr. Parikh as a Whole time Director of the Company for a period of three consecutive year commencing from 26th August, 2026, subject to the approval of the Members of the Company by way of Special Resolution at the ensuing 32nd Annual General Meeting.





Pursuant to the SEBI Master circular No. H0/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026, the relevant details pertaining to the aforesaid appointment of Director as well as Whole Time Director, is given hereunder:

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, the removal, death or otherwise relinquishment of Directorship.	<p>Based on the recommendation of Nomination and Remuneration Committee, Mr. Digant Mahesh Parikh, Senior Vice-President (Finance) of the Company, has been elevated to the Board and appointed as a Director of the Company, liable to retire by rotation with effect from 26th August, 2026, subject to the approval of the Members of the Company at the ensuing 32nd Annual General Meeting, in accordance with the Regulation 17 (1C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>The Committee also recommended his appointment as a Whole time Director of the Company for the period of three consecutive years commencing from 26th August, 2026 to 25th August, 2029, subject to the approval of the Members by way of Special Resolution at the ensuing Annual General Meeting.</p>
2.	Date of appointment/cessation / reappointment (as applicable)	Effective from 26 th August, 2026, subject to the approval of the Members of the Company.
3.	Term of appointment	3(three) consecutive years commencing from 26 th August, 2026 to 25 th August, 2029.





4.	Brief Profile (in case of appointment)	<p>Mr. Digant Mahesh Parikh (Mr. Parikh) has been associated with the Company since November, 2011 and currently serves in the capacity of Senior Vice-President (Finance).</p> <p>Mr. Parikh is holding a degree in Commerce from the University of Bombay and a Master of Business Administration in Finance from Narsee Monjee Institute of Management Studies. He has also completed Intermediate level of The Institute of Cost and Works Accountants of India.</p>
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	He is not related to any Director/Key Managerial Personnel of the Company in any manner.

The Meeting commenced at 16:30 Hours and concluded at 18:34 Hours.

The above is for your record and necessary dissemination.

Yours faithfully,
For **ROSSELL INDIA LTD**



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

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF ROSSELL INDIA LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Financial Results of Rossell India Limited ("the Company") for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section in our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements to give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company had adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Evaluate the appropriateness and the reasonableness of disclosures made by the Board of Directors in terms of requirement specified under Regulation 33 of the Listing Regulation.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained upto the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

15/15, SARSOONA BANERJEE PARA ROAD

SARSOONA, KOLKATA - 700 061

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- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Annual Financial Results include the results for the Quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

**For Khandelwal Ray & Co.,
Chartered Accountants
(Registration No.302035E)**



Place: Kolkata
Date : 21st May, 2026


**Mausumi Pal Rana
Partner
Membership No. 056356
UDIN: 26056356LVCWFF1203**

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: rossell@rossellindia.com
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2026

(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	Revenue from Operations					
	(a) Gross Revenue from sale of products and services	1,477	8,498	831	22,069	17,735
	(b) Other Operating Income	181	21	77	551	450
	Total Revenue from Operation (a + b)	1,658	8,519	908	22,620	18,185
2.	Other Income	35	139	65	479	367
3.	Total Income (1 + 2)	1,693	8,658	973	23,099	18,552
4.	Expenses					
	a) Consumption of Green Leaf (Note 3)	2	146	(8)	600	757
	b) Changes in inventories of finished goods	796	2,947	379	162	(283)
	c) Employee Benefits Expense	2,466	3,358	2,257	13,860	10,875
	d) Consumption of Stores and Spares	167	225	120	1,161	866
	e) Power and Fuel	143	385	148	1,630	1,241
	f) Other expenses	558	844	454	2,715	2,125
	Total Operating Expenses	4,132	7,905	3,350	20,128	15,581
5.	Profit (Loss) before Finance Cost, Depreciation, Exceptional Items and Tax (3 - 4)	(2,439)	753	(2,377)	2,971	2,971
6.	Finance Cost	94	118	145	679	382
7.	Depreciation and Amortisation Expenses	117	128	108	518	467
8.	Profit before Exceptional Items and Tax (5 - 6 - 7)	(2,650)	507	(2,630)	1,774	2,122
9.	<u>Exceptional Items</u>					
	- Incremental Gratuity Liability consequent to the New Labour Codes (Note 5)	-	24	-	24	-
	- Merger / Demerger Expenses	-	-	1	-	14
10.	Profit for the period before Tax (8 - 9)	(2,650)	483	(2,631)	1,750	2,108
11.	<u>Tax Expenses</u>					
	- Current Tax	(320)	55	(415)	115	150
	- Deferred Tax	49	-	(11)	49	(11)
12.	Profit for the Period (10 - 11)	(2,379)	428	(2,205)	1,586	1,969



(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
13.	Other Comprehensive Income					
	i) (a) Items that will not be reclassified to Profit or Loss	84	(23)	139	15	72
	(b) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	(18)	-	(18)
	ii) (a) Items that will be reclassified to Profit or Loss					
	- Impairment recognised by revaluation of Non-Current Investment (Note 6)	(462)	-	(462)	(462)	(462)
	(b) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
14.	Total Comprehensive Income (12 + 13)	(2,757)	405	(2,546)	1,139	1,561
15.	Paid up Equity Share Capital (Ordinary Share of Rs.2 each)	754	754	754	754	754
16.	Reserves (excluding Revaluation Reserve) (Notes				19,221	18,233
17.	Earnings per Shares (Rs.)					
	- Basic	(6.31)	1.14	(5.85)	4.21	5.22
	- Diluted	(6.31)	1.14	(5.85)	4.21	5.22



STATEMENT OF ASSETS AND LIABILITIES

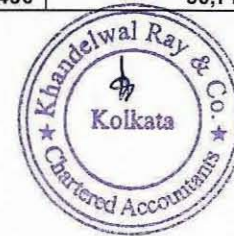
(Rs. in Lakhs)

Particulars	(Rs. in Lakhs)	
	31.03.2026 (Audited)	31.03.2025 (Audited)
I.ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	21,280	20,842
(b) Capital work-in-progress	980	1,020
(c) Other Intangible Assets	21	26
(d) Intangible Assets under development	3	-
(e) Financial Assets		
(i) Non-Current Investments	924	1,386
(ii) Loans	12	7
(iii) Other Financial Assets	248	305
(g) Other Non-current Assets	505	154
(g) Deferred Tax Asset	279	328
Total Non-Current Assets	24,252	24,068
(2) Current assets		
(a) Inventories	986	913
(b) Biological Assets other than bearer plants	130	142
(c) Financial Assets		
(i) Investments	2,998	4,069
(ii) Trade Receivables	84	18
(iii) Cash and Cash Equivalents	39	64
(iv) Other Bank Balances	4	3
(v) Loans	9	25
(vi) Other Financial Assets	3	2
(d) Current Tax Assets (Net)	-	147
(e) Other Current Assets	931	1,262
Total Current Assets	5,184	6,645
TOTAL ASSETS	29,436	30,713



(Rs. in Lakhs)

Particulars	(Rs. in Lakhs)	
	31.03.2026 (Audited)	31.03.2025 (Audited)
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	754	754
(b) Other Equity	19,221	18,233
Total Equity	19,975	18,987
(2) Liabilities		
(a) Non-Current Liabilities		
(i) Financial Liabilities		
Borrowings	3,748	4,275
Other Financial Liabilities	12	-
(ii) Other Non-Current Liabilities	261	245
Total Non-Current Liabilities	4,021	4,520
(b) Current Liabilities		
(i) Financial Liabilities		
Borrowings	2,715	4,347
Trade Payables		
Total Outstandings dues of micro and small Enterprises	190	110
Total Outstandings dues of Creditors other than micro and small Enterprises	344	372
Other Financial Liabilities	147	170
(ii) Other Current Liabilities	2,018	2,207
(iii) Current Tax Liabilities (Net)	26	-
Total Current Liabilities	5,440	7,206
Total Liabilities	9,461	11,726
TOTAL EQUITY AND LIABILITIES	29,436	30,713




Notes :

1. The Board of Directors of the Company in its Meeting held on 21st May, 2026 has recommended a Dividend of Re 0.40 Per Equity Shares of Rs. 2 each (20 %) for the Financial Year 2025-2026 as against 20% declared for the previous Financial Year 2024-2025.
2. 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.
3. 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.
4. Cultivation, Manufacture and Sale of Tea is seasonal in nature. As there is very little cropping, the fourth quarter results do not adequately represent the annual performance of the Company.
5. Incremental gratuity liability consequent to New Labour Codes represent the amount of one-time impact on recognition of past service cost during the year, amounting to Rs. 24 lakhs with respect to increase in liability of gratuity arising due to change in definition of wages pursuant to notifications issued by the Ministry of Labour and Employment, Government of India dated 21st November, 2025 bringing into force the provisions of the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020 and the Occupational Safety, Health and Conditions, 2020 (collectively referred to as the "New Labour Codes").
6. In line with prudent financial reporting, the Company has reviewed the fair value of the non-current investment and has recognised an impairment of Rs. 462.00 lakhs as part of Other Comprehensive Income (OCI).
7. The Company acquired Dhoedaam Tea Estate in Assam as a going concern on and from 1st January, 2025. Thus, the operating results for this Estate were included in the results for the year ended 31st March, 2025, for 3 months only as against results for the full 12 months for the year ended 31st March, 2026.
8. The above results, duly reviewed by the Audit Committee at its Meeting held on 21st May, 2026 and were approved at the Meeting of the Board of Directors of the Company held immediately thereafter.
9. Figures for the three months ended 31st March, 2026 are the balancing figure between audited figures for the full financial year and unaudited published year to date figures up to the nine month period ended 31st December, 2025.
10. 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.
11. The Company has no Subsidiary/ Associate/ Joint Venture as on 31st March, 2026 and therefore the requirement of presentation of Consolidated Financial Results is not applicable.
12. Previous period's figures have been regrouped / rearranged, to the extent necessary, to conform to current period's classifications.

Place : Kolkata
Date : 21st May, 2026



ROSSELL INDIA LIMITED


N K Khurana
Whole Time Director
(DIN : 00123297)

ROSSELL INDIA LIMITED
Cash Flow Statement for the year ended 31st March, 2026

	2025-2026	2024-2025
Rs. in Lakhs		
A. Cash Flow from Operating Activities		
Profit before Tax	1,750	2,108
- Adjustment for :		
Depreciation and Amortization expense	518	467
Finance Cost	679	382
Net Gain on Foreign Currency Transaction and Translation	(192)	(106)
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	(3)	(2)
Liabilities no more required written back (net)	(1)	(5)
Investment in Subsidiary written off (exceptional item)	-	1
	1,001	737
	2,751	2,845
Items Considered in Investing Activity :		
Interest on Deposits etc.	(30)	(17)
Net (Gain) / Loss on restatement of Investments designated at FVTPL	70	(61)
Profit on sale of Investments designated at FVTPL	(183)	(92)
Dividend Income from Equity Investments designated at FVTPL	-	(0)
	(143)	(170)
	2,609	2,676
Operating Profit before Working Capital Changes		
- Adjustment for :		
Trade Receivables, Loans, Advances and Other Assets	360	(145)
Inventories	(73)	(274)
Trade Payable, Other Liabilities and Provisions	(109)	1,148
	179	729
Cash Generated from Operations	2,787	3,405
Direct Taxes (Net of refund)	58	(147)
	58	(147)
Net Cash Flow from Operating Activities	2,846	3,258
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment, Other Intangible Assets including Advances for Capital Assets and changes in Capital Work-in-Progress	(1,340)	(1,618)
Sale of Property, Plant and Equipment	78	15
Consideration paid for purchase of Dhoedaam Tea Estate	-	(6,420)
Purchase of Current Investments	(11,788)	(7,359)
Proceeds from sale of Current Investments	12,971	6,372
Interest Received	29	21
Dividend Received	-	0
Net Cash Flow from Investing Activities	(50)	(8,990)
C. Cash Flow from Financing Activities		
Proceeds / (Repayment) of Working Capital Loan from Bank (Net)	(2,406)	1,472
Proceeds of Term Loan From Banks	497	4,500
Repayment of Term Loan From Banks	(250)	-
Payment of Interest/ Other Borrowing Cost	(630)	(271)
Gain/ (Loss) on Foreign Currency Translations	121	47
Dividend Paid	(151)	(57)
Net Cash Flow from Financing Activities	(2,820)	5,691
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(25)	(40)
Cash and Cash Equivalents at the beginning of the Financial Year	64	104
Cash and Cash Equivalents at the end of the Financial Year	39	64

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".

