

# 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](http://www.rossellindia.com)

TEL : 91 33 4061 - 6082, 6083, E-mail : [corporate@rosselltea.com](mailto:corporate@rosselltea.com)

10<sup>th</sup> February, 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**

Further to our letter dated 27<sup>th</sup> January, 2026, we write to advise you that the Board of Directors of the Company at its Meeting held today i.e., **10<sup>th</sup> February, 2026** has approved the Unaudited Financial Results of the Company for the Quarter and Nine months ended 31<sup>st</sup> December, 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 and Nine months ended 31<sup>st</sup> December, 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 11:00 A.M. and concluded at 1:10 P.M.

The above is for your record and necessary dissemination.

Yours faithfully,  
For **ROSSELL INDIA LTD**

**(NIRMAL KUMAR KHURANA)**  
**DIRECTOR (FINANCE) AND**  
**COMPANY SECRETARY**



**Review Report on the Unaudited Financial Results for the  
Quarter and Nine Months ended 31<sup>st</sup> December, 2025**

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

Dear Sirs,

1. We have reviewed the accompanying statement of Unaudited Financial Results of **ROSSELL INDIA LIMITED** (the Company) for the Quarter and Nine Months ended 31<sup>st</sup> December, 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)**



Place : Kolkata  
Date : 10<sup>th</sup> February, 2026

  
**Mausumi Pal Rana  
Partner  
Membership No. 056356  
UDIN: 26056356OSCKYG9244**



**ROSSELL INDIA LIMITED**  
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 CIN: L01132WB1994PLC063513 Website: www.rossellindia.com E-mail: corporate@rosselltea.com  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025**

(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	<b>Revenue from Operations</b>						
	(a) Gross Revenue from sale of products	8,498	8,049	6,237	20,592	16,904	17,735
	(b) Other Operating Income	21	36	28	370	375	421
	<b>Total Revenue from Operation (a)+(b)</b>	<b>8,519</b>	<b>8,085</b>	<b>6,265</b>	<b>20,962</b>	<b>17,279</b>	<b>18,156</b>
2.	Other Income	139	105	19	444	300	365
3.	<b>Total Income (1+2)</b>	<b>8,658</b>	<b>8,190</b>	<b>6,284</b>	<b>21,406</b>	<b>17,579</b>	<b>18,521</b>
4.	<b>Expenses</b>						
	a) Consumption of Green Leaf (Note 2)	146	233	208	598	765	757
	b) Changes in inventories of finished goods	2,947	(1,252)	1,582	(634)	(662)	(283)
	c) Employee Benefits Expense	3,358	4,124	2,548	11,394	8,618	10,875
	d) Consumption of Stores and Spares	225	364	155	994	746	866
	e) Power and Fuel	385	635	317	1,487	1,093	1,241
	f) Other expenses	844	700	669	2,157	1,671	2,094
	<b>Total Operating Expenses</b>	<b>7,905</b>	<b>4,804</b>	<b>5,479</b>	<b>15,996</b>	<b>12,231</b>	<b>15,550</b>
5.	<b>Profit (Loss) before Finance Cost, Depreciation, Exceptional Item and Tax (3-4)</b>	<b>753</b>	<b>3,386</b>	<b>805</b>	<b>5,410</b>	<b>5,348</b>	<b>2,971</b>
6.	Finance Cost	118	212	32	585	237	382
7.	Depreciation and Amortisation Expenses	128	143	109	401	359	467
8.	<b>Profit before Exceptional Items and Tax (5-6-7)</b>	<b>507</b>	<b>3,031</b>	<b>664</b>	<b>4,424</b>	<b>4,752</b>	<b>2,122</b>
9.	<u>Exceptional Items</u>						
	- Incremental Gratuity Liability consequent to the New Labour Codes (Note 4)	24	-	-	24	-	-
	- Merger / Demerger Expenses	-	-	-	-	13	14
10.	<b>Profit for the Period before Tax (8-9)</b>	<b>483</b>	<b>3,031</b>	<b>664</b>	<b>4,400</b>	<b>4,739</b>	<b>2,108</b>
11.	<u>Tax Expenses</u>						
	- Current Tax	55	295	47	435	565	150
	- Deferred Tax (Note 5)	-	-	-	-	-	(11)
12.	<b>Profit for the Period (10-11)</b>	<b>428</b>	<b>2,736</b>	<b>617</b>	<b>3,965</b>	<b>4,174</b>	<b>1,969</b>



(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
13.	<b>Other Comprehensive Income</b>						
	i) (a) Items that will not be reclassified to Profit or Loss	(23)	(17)	(22)	(69)	(67)	72
	(b) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(18)
	ii) (a) Items that will be reclassified to Profit or Loss	-	-	-	-	-	(462)
	(b) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
14.	<b>Total Comprehensive Income (12+13)</b>	405	2,719	595	3,896	4,107	1,561
15.	<b>Paid up Equity Share Capital (Ordinary Share of Rs.2 each)</b>	754	754	754	754	754	754
16.	<b>Reserves (excluding Revaluation Reserve)</b>						18,233
17.	<b>Earnings per Shares (Rs.)</b>						
	- Basic	1.14	7.26	1.64	10.52	11.07	5.22
	- Diluted	1.14	7.26	1.64	10.52	11.07	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. Incremental Gratuity Liability consequent to New Labour Codes represent estimated amount of one-time impact on recognition of past service cost during the quarter ended 31st December, 2025 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 Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") pending finalization of rules, notifications and required clarification from the Central and/ or State Governments.
5. The Company has not ascertained or accounted for deferred tax for the period ended 31st December, 2025. It is the consistent practice of the Company to recognize deferred tax assets/liabilities on a year-end basis, in accordance with applicable accounting Standard.
6. The above results, duly reviewed by the Audit Committee at its Meeting held on 10th February, 2026 and were approved at the Meeting of the Board of Directors of the Company held immediately thereafter. The Statutory Auditors have carried out the Limited Review of these results.
7. 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 31st December, 2025 and are not comparable with the figures for the corresponding period ended 31st December, 2024.
8. 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 31st December, 2025 and therefore the requirement of presentation of Consolidated Financial Results is not applicable.

Place : Kolkata  
Date 10th February, 2026



ROSSELL INDIA LIMITED  
  
N K Khurana  
Whole Time Director  
(DIN : 00123297)