



Date: 10 November 2025

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

**Subject: Outcome of the Board meeting**

Dear Sir/Ma'am,

In furtherance to our intimation dated 05 November 2025, pursuant to Regulation 30 and 33 of the Securities Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we wish to inform you that the Board of Directors of the Company at their meeting held today i.e., on Monday, 10 November 2025 have inter alia, consider and approved the Un-audited Standalone and Consolidated Financial Results for the quarter and half year ended 30<sup>th</sup> September 2025.

The copies of the financial results for the period along with the Limited Review report in compliance with the requirements of Regulation 33 of the Listing Regulations have been enclosed as Annexure 1.

The meeting of the Board of Directors commenced at 17:00 IST and concluded at 18:55 IST.

We request you to kindly take the same on record.

Thank you.

For **Rosell Techsys Limited**

**KRISHNAPPAYYA DESAI**  
Digitally signed by  
KRISHNAPPAYYA DESAI  
Date: 2025.11.10 19:19:22  
+05'30'

Krishnappayya Desai  
Company Secretary & Compliance officer

*Encl: Annexure 1*

**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, 2025 and Year to Date Results for the period April 1, 2025 to September 30, 2025 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, 2025 and Year to Date Results for the period April 1, 2025 to September 30, 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 (the "Listing Regulations").
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 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. 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**  
Partner

Membership No. 027716

Place: Bengaluru

Date: November 10, 2025

UDIN: 25027716BMIIQI4615



**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, 2025**

(INR in Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Income						
	(a) Revenue from Operations	12,525.05	8,698.73	5,109.10	21,223.78	9,587.87	25,938.19
	(b) Other income	74.46	-	26.01	74.46	107.56	270.53
	<b>Total Income</b>	<b>12,599.51</b>	<b>8,698.73</b>	<b>5,135.11</b>	<b>21,298.24</b>	<b>9,695.43</b>	<b>26,208.72</b>
2	Expenses						
	(a) Cost of materials consumed	8,255.67	5,937.83	3,217.13	14,193.50	5,785.85	14,956.35
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(254.42)	(818.79)	(694.28)	(1,073.21)	(617.56)	(967.01)
	(c) Employee benefit expense	1,846.77	1,524.98	1,312.58	3,371.75	2,466.14	5,210.90
	(d) Finance cost	498.78	476.99	367.61	975.77	686.72	1,608.14
	(e) Depreciation and amortization expense	342.87	314.93	253.70	657.80	478.20	1,048.42
	(f) Other expenses	1,239.96	861.36	672.47	2,101.32	1,488.01	3,280.11
	<b>Total Expenses</b>	<b>11,929.63</b>	<b>8,297.30</b>	<b>5,129.21</b>	<b>20,226.93</b>	<b>10,287.36</b>	<b>25,136.91</b>
3	<b>Profit/(Loss) from Ordinary Activities before Exceptional Items (1-2)</b>	<b>669.88</b>	<b>401.43</b>	<b>5.90</b>	<b>1,071.31</b>	<b>(591.93)</b>	<b>1,071.81</b>
4	Exceptional Items - Gain/(Loss)	-	-	-	-	-	-
5	<b>Profit/(Loss) from Ordinary Activities before Tax (3-4)</b>	<b>669.88</b>	<b>401.43</b>	<b>5.90</b>	<b>1,071.31</b>	<b>(591.93)</b>	<b>1,071.81</b>
6	Tax expense						
	(a) Current Tax	163.80	102.58	-	266.38	-	189.99
	(b) Deferred Tax - Charge / (Credit)	6.10	1.11	1.48	7.21	(148.98)	57.66
	(c) Earlier Year Taxes	-	-	-	-	-	84.32
	<b>Total Tax Expenses</b>	<b>169.90</b>	<b>103.69</b>	<b>1.48</b>	<b>273.59</b>	<b>(148.98)</b>	<b>331.97</b>
7	<b>Profit (Loss) for the Period(5-6)</b>	<b>499.98</b>	<b>297.74</b>	<b>4.42</b>	<b>797.72</b>	<b>(442.95)</b>	<b>739.84</b>
8	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss	(22.11)	2.22	-	(19.88)	-	(26.60)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>(22.11)</b>	<b>2.22</b>	<b>-</b>	<b>(19.88)</b>	<b>-</b>	<b>(26.60)</b>
9	<b>Total Comprehensive Income (7+8)</b>	<b>477.87</b>	<b>299.96</b>	<b>4.42</b>	<b>777.84</b>	<b>(442.95)</b>	<b>713.24</b>
10	Paidup 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)						12,482.02
12	<b>Earning per Share (EPS) (Face Value of INR.2/- each)</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Annualised</b>
	(i) Basic (in INR)	1.33	0.79	0.01	2.12	(1.18)	1.96
	(ii) Diluted (in INR)	1.33	0.79	0.01	2.12	(1.18)	1.96

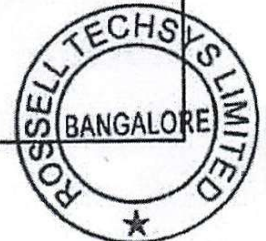
**Notes:**

- 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.
- Subsequent to the vesting of Rossell Techsys Division in the Company, the Company has been in the process of obtaining registrations/ approvals/ certifications from key authorities and transfer of bank accounts and loan facilities. Part of this transition has been complete and the company has commenced operations from 1st April 2025 using these registrations and banking facilities. However the transition is not complete and pending such completion, and for the purpose of business expediency, the company has continued to operate part of its business in the existing registration/ approvals/ bank accounts and loan facilities of demerged company till the date of the Result. In alignment with the Ind AS conceptual framework, all such transactions have been duly recorded in the Company's books, with the Rossell Techsys Division accounted for as a distinct operating unit. Inter-divisional transactions have been appropriately offset to reflect the underlying economic substance of the arrangement.
- 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 November 10, 2025. The statutory auditors of the Company have expressed an unmodified opinion on these financial results.
- The figures of the preceding 3 months ended September 30, 2025 are the balancing figures between the published half year figures and the unaudited figures of quarter 1, which were subject to limited review.
- The Board of Directors have recommended to the Members for their approval, Final Dividend of Rs. 0.20 per ordinary share having face value of Rs. 2/- each for the financial year ended 31st March, 2025 and the same has been approved by the Members in the AGM held on 24 September 2025. Accordingly, the company has paid the Dividend Rs. 0.20 per Ordinary Share on 10 October 2025 with the record date 17 September 2025. The total cash outflow on account of dividend is Rs. 75.39 lakhs.
- The company operates in only one segment - Engineering and Manufacturing in Aerospace and Defence.
- Figures for the previous periods have been regrouped, wherever necessary, to conform the current period's classification.

for ROSSELL TECHSYS LIMITED



*Rishabh Mohan Gupta*  
Rishabh Mohan Gupta  
Managing Director



Place: Dubai, UAE

Date: November 10, 2025

**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, 2025**

*(INR in Lakhs)*

S.No	Particulars	As at	As at
		September 30, 2025	March 31, 2025
		(Unaudited)	(Audited)
<b>I</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	10,031.22	9,850.98
(b)	Capital work-in-progress	721.86	283.09
(c)	Other Intangible Assets	1,522.35	1,525.65
(d)	Intangible Assets under Development	110.48	63.86
(e)	<b>Financial Assets</b>		
	i. Investments	75.13	75.13
	ii Other Non Financial Assets	-	0.20
	<b>Total Non-Current Assets</b>	<b>12,461.04</b>	<b>11,798.91</b>
	<b>Current assets</b>		
(a)	Inventories	28,637.41	21,690.20
(b)	<b>Financial Assets</b>		
	i. Trade Receivables	9,670.25	7,308.74
	ii. Cash and Cash Equivalents	350.55	177.19
(c)	Other Current Assets	1,719.05	1,138.54
	<b>Total Current Assets</b>	<b>40,377.26</b>	<b>30,314.67</b>
	<b>TOTAL ASSETS</b>	<b>52,838.30</b>	<b>42,113.58</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	13,183.86	12,482.02
	<b>Total Equity</b>	<b>13,937.79</b>	<b>13,235.95</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
(a)	<b>Financial Liabilities</b>		
	i. Borrowings	-	-
(b)	Deferred Tax Liabilities (Net)	465.01	464.48
(c)	Long Term Provisions	97.63	80.33
	<b>Total Non-Current Liabilities</b>	<b>562.64</b>	<b>544.81</b>
	<b>Current Liabilities</b>		
(a)	<b>Financial Liabilities</b>		
	i. Borrowings	26,461.17	24,034.42
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	850.97	262.57
	- Total outstanding dues other than micro enterprises and small enterprises	8,738.34	1,981.73
	iii. Other Financial Liabilities	132.57	106.08
(b)	Other Current Liabilities	1,835.81	1,883.95
(c)	Current Tax Liabilities (Net)	319.01	64.07
	<b>Total Current Liabilities</b>	<b>38,337.87</b>	<b>28,332.82</b>
	<b>TOTAL LIABILITIES</b>	<b>38,900.51</b>	<b>28,877.63</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>52,838.30</b>	<b>42,113.58</b>

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: November 10, 2025



*Rishab*  
Rishab Mohan Gupta  
Managing Director



**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 HALF YEAR ENDED SEPTEMBER 30, 2025**

(INR in Lakhs)

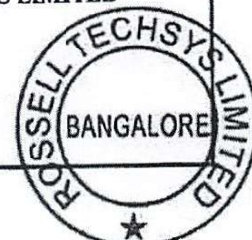
Particulars	Half Year ended September 30, 2025	Year ended March 31, 2025
	(Unaudited)	(Audited)
<b>A. Cash Flow from Operating Activities</b>		
Profit Before Tax	1,071.31	1,071.81
Adjustment for :		
Depreciation and Amortization expense	657.80	1,048.42
Finance Cost	975.77	1,608.14
Net (Gain)/Loss on Foreign Currency Transaction and Translation	65.42	(270.53)
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	0.34	-
	<u>1,699.33</u>	<u>2,386.03</u>
<b>Operating Profit before Working Capital Changes</b>	<b>2,770.64</b>	<b>3,457.84</b>
Adjustment for :		
Trade Receivables	(2,361.51)	(1,194.30)
Other current assets	(580.51)	(268.36)
Other financial liabilities	26.49	5.56
Other current liabilities	(48.14)	147.46
Inventories	(6,947.21)	(4,164.42)
Trade Payable	7,345.01	(1,874.49)
Long term provision	(9.27)	44.79
	<u>(2,575.14)</u>	<u>(7,303.76)</u>
<b>Cash Generated from Operations</b>	<b>195.50</b>	<b>(3,845.92)</b>
Direct Taxes (Net of refund)	(11.44)	(506.99)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>184.06</b>	<b>(4,352.91)</b>
<b>B. Cash Flow from Investing Activities :</b>		
Purchase of Property, Plant and Equipment	(631.34)	(917.30)
Increase in Intangible assets	(203.73)	(1,193.07)
(Increase)/ Decrease in Capital Work in Progress	(438.77)	243.03
(Increase)/ Decrease in Intangible Assets under Development	(46.62)	433.18
(Increase)/ Decrease in Other Financial asset	0.20	(0.10)
Sale of Property, Plant and Equipment	-	0.03
<b>Net Cash Flow from/(Used in) Investing Activities (B)</b>	<b>(1,320.26)</b>	<b>(1,434.23)</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds of Working Capital Loan from Bank (Net)	2,926.57	8,282.42
Repayment of Term Loan From Banks	(499.82)	(999.64)
Payment of Interest/ Other Borrowing Cost	(975.77)	(1,608.14)
Payment of Dividend	(76.00)	(56.55)
Net Gain/(Loss) on Foreign Currency Transaction and Translation	(65.42)	270.53
<b>Net Cash Flow from Financing Activities (C)</b>	<b>1,309.56</b>	<b>5,888.62</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>173.36</b>	<b>101.49</b>
Cash and Cash Equivalents at the beginning of the year	177.19	75.70
<b>Cash and Cash Equivalents at the end of the Period</b>	<b>350.55</b>	<b>177.19</b>

for ROSSELL TECHSYS LIMITED

Place: Dubai, UAE  
Date: November 10, 2025



*Rishab*  
Rishab Mohan Gupta  
Managing Director



**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company for the Quarter ended September 30, 2025 and Year to Date Results for the period April 1, 2025 to September 30, 2025 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, 2025 and Year to Date Results for the period April 1, 2025 to September 30, 2025 (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.

We have also performed procedures in accordance with the Master Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

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

4. 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.



5. The consolidated unaudited financial results include the interim financial results/ financial information of 1 subsidiary which have not been reviewed by their auditors and are based solely on management-certified accounts, whose financial information reflect total assets of Rs. 451.36 Lakhs (Before Consolidation adjustments) as on September 30, 2025 and total revenue of Rs. 842.37 Lakhs (Before Consolidation adjustments), total profit after tax of Rs. 98.85 Lakhs (Before Consolidation adjustments) and total comprehensive income of Rs. 109.04 Lakhs (Before Consolidation adjustments), for the period from April 1, 2025 to September 30, 2025. 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.

6. One subsidiary is located outside India whose financial information has 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 country. 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 results / 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**

Partner

Membership No. 027716

Place: Bengaluru

Date: November 10, 2025

UDIN: 25027716BMIIQJ5133



**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 CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2025**

(INR in Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	12,517.10	8,721.64	5,110.10	21,238.74	9,600.43	25,967.21
	(b) Other income	75.47	0.96	27.39	76.43	126.91	269.01
	<b>Total Income</b>	<b>12,592.57</b>	<b>8,722.60</b>	<b>5,137.49</b>	<b>21,315.17</b>	<b>9,727.34</b>	<b>26,236.22</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	8,198.90	5,937.24	3,259.78	14,136.14	5,840.15	15,010.44
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(254.42)	(818.79)	(694.28)	(1,073.21)	(617.56)	(967.01)
	(c) Employee benefit expense	2,013.19	1,694.87	1,469.85	3,708.06	2,758.51	5,803.99
	(d) Finance cost	498.78	476.99	367.61	975.77	686.72	1,608.14
	(e) Depreciation and amortization expense	342.87	314.93	253.70	657.80	478.20	1,048.42
	(f) Other expenses	1,056.30	684.16	488.89	1,740.46	1,139.83	2,609.62
	<b>Total Expenses</b>	<b>11,855.62</b>	<b>8,289.40</b>	<b>5,145.55</b>	<b>20,145.02</b>	<b>10,285.85</b>	<b>25,113.60</b>
3	<b>Profit/(Loss) from Ordinary Activities before Exceptional items (1-2)</b>	<b>736.95</b>	<b>433.20</b>	<b>(8.06)</b>	<b>1,170.15</b>	<b>(558.51)</b>	<b>1,122.62</b>
4	<b>Exceptional Items - Gain/(Loss)</b>	-	-	-	-	-	-
5	<b>Profit/(Loss) from Ordinary Activities before Tax (3-4)</b>	<b>736.95</b>	<b>433.20</b>	<b>(8.06)</b>	<b>1,170.15</b>	<b>(558.51)</b>	<b>1,122.62</b>
6	<b>Tax expense</b>						
	(a) Current Tax	163.80	102.58	-	266.38	-	189.99
	(b) Deferred Tax - Charge / (Credit)	6.10	1.11	1.48	7.21	(148.98)	57.66
	(c) Earlier Year Taxes	-	-	-	-	-	84.32
	<b>Total Tax Expenses</b>	<b>169.90</b>	<b>103.69</b>	<b>1.48</b>	<b>273.59</b>	<b>(148.98)</b>	<b>331.97</b>
7	<b>Profit (Loss) for the Period(5-6)</b>	<b>567.05</b>	<b>329.51</b>	<b>(9.54)</b>	<b>896.56</b>	<b>(409.53)</b>	<b>790.65</b>
8	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to profit or loss	(22.10)	2.22	-	(19.88)	-	(26.60)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(c) Exchange differences on translation of financial statements of foreign operations	10.19	-	-	10.19	-	2.87
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>(11.91)</b>	<b>2.22</b>	<b>-</b>	<b>(9.69)</b>	<b>-</b>	<b>(23.73)</b>
9	<b>Total Comprehensive Income (7+8)</b>	<b>555.14</b>	<b>331.73</b>	<b>(9.54)</b>	<b>886.87</b>	<b>(409.53)</b>	<b>766.92</b>
10	<b>Paidup Equity share Capital (Face Value of INR.2 each)</b>	<b>753.93</b>	<b>753.93</b>	<b>753.93</b>	<b>753.93</b>	<b>753.93</b>	<b>12,606.60</b>
11	<b>Reserves (excluding Revaluation Reserve)</b>						
12	<b>Earning per Share (EPS) (Face Value of INR.2/- each)</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Not Annualised</b>	<b>Annualised</b>
	(i) Basic (in INR)	1.50	0.87	(0.03)	2.38	(1.09)	2.10
	(ii) Diluted (in INR)	1.50	0.87	(0.03)	2.38	(1.09)	2.10

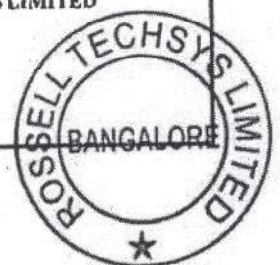
- Notes:**
- These Consolidated Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles 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.
  - Subsequent to the vesting of Rossell Techsys Division in the Company, the Company has been in the process of obtaining registrations/ approvals/ certifications from key authorities and transfer of bank accounts and loan facilities. Part of this transition has been complete and the company has commenced operations from 1st April 2025 using these registrations and banking facilities. However the transition is not complete and pending such completion, and for the purpose of business expediency, the company has continued to operate part of its business in the existing registrations/ approvals/ bank accounts and loan facilities of demerged company till the date of the Result. In alignment with the Ind AS conceptual framework, all such transactions have been duly recorded in the Company's books, with the Rossell Techsys Division accounted for as a distinct operating unit. Inter-divisional transactions have been appropriately offset to reflect the underlying economic substance of the arrangement.
  - The figures of the preceding 3 months ended September 30, 2025 are the balancing figures between the published half year figures and the unaudited figures of quarter 1, which were subject to limited review.
  - 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 November 10, 2025. 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.
  - The consolidated revenue from operations is net of Intercompany transfer.
  - The company operates in only one segment - Engineering and Manufacturing in Aerospace and Defence.
  - Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for ROSSELL TECHSYS LIMITED

*Rishab*

Rishab Mohan Gupta  
Managing Director

Place: Dubai, UAE  
Date: November 10, 2025



**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 CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025**

*(INR in Lakhs)*

S.No	Particulars	As at	As at
		September 30, 2025	March 31, 2025
		(Unaudited)	(Audited)
<b>I</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	10,031.22	9,850.98
(b)	Capital work-in-progress	721.86	283.09
(c)	Other Intangible Assets	1,522.35	1,525.65
(d)	Intangible Assets under Development	110.48	63.86
(e)	Financial Assets		
	i. Other Non Financial Assets	7.92	7.83
	<b>Total Non-Current Assets</b>	<b>12,393.83</b>	<b>11,731.41</b>
	<b>Current assets</b>		
(a)	Inventories	28,748.51	21,763.57
(b)	Financial Assets		
	i. Trade Receivables	9,825.35	7,310.74
	ii. Cash and Cash Equivalents	481.04	407.93
(c)	Other Current Assets	1,575.27	1,075.92
	<b>Total Current Assets</b>	<b>40,630.17</b>	<b>30,558.16</b>
	<b>TOTAL ASSETS</b>	<b>53,024.00</b>	<b>42,289.57</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	13,417.47	12,606.60
	<b>Total Equity</b>	<b>14,171.40</b>	<b>13,360.53</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
(a)	Financial Liabilities		
	i. Borrowings	-	-
(b)	Deferred Tax Liabilities (Net)	465.01	464.48
(c)	Long Term Provision	97.63	80.33
	<b>Total Non-Current Liabilities</b>	<b>562.64</b>	<b>544.81</b>
	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
	i. Borrowings	26,461.17	24,034.42
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	850.97	262.57
	- Total outstanding dues other than micro enterprises and small enterprises	8,832.96	2,119.58
	iii. Other Financial Liabilities	132.57	106.08
(b)	Other Current Liabilities	1,693.28	1,797.51
(c)	Current Tax Liabilities (Net)	319.01	64.07
	<b>Total Current Liabilities</b>	<b>38,289.96</b>	<b>28,384.23</b>
	<b>TOTAL LIABILITIES</b>	<b>38,852.60</b>	<b>28,929.04</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>53,024.00</b>	<b>42,289.57</b>

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

Place: Dubai, UAE  
Date: November 10, 2025



for ROSSELL TECHSYS LIMITED

*Rishab*  
Rishab Mohan Gupta  
Managing Director



**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 CONSOLIDATED CASHFLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025**

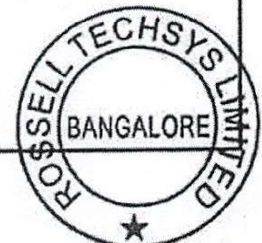
*(INR in Lakhs)*

Particulars	Half Year ended September 30, 2025	Year ended March 31, 2025
	(Unaudited)	(Audited)
<b>A. Cash Flow from Operating Activities</b>		
Profit Before Tax	1,170.15	1,122.62
Adjustment for :		
Depreciation and Amortization expense	657.80	1,048.42
Finance Cost	975.77	1,608.14
Net (Gain)/Loss on Foreign Currency Transaction and Translation	65.42	(269.01)
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	0.34	-
	<u>1,699.33</u>	<u>2,387.55</u>
<b>Operating Profit before Working Capital Changes</b>	<b>2,869.48</b>	<b>3,510.17</b>
Adjustment for :		
Trade Receivables	(2,514.61)	(1,194.43)
Other current assets	(499.35)	(190.38)
Other financial liabilities	26.49	5.56
Other current liabilities	(104.23)	106.10
Foreign Currency Translation reserve	10.19	2.87
Inventories	(6,984.94)	(4,218.26)
Trade Payable	7,301.78	(1,785.72)
Long Term Provision	(9.27)	44.79
	<u>(2,773.94)</u>	<u>(7,229.47)</u>
<b>Cash Generated from Operations</b>	<b>95.54</b>	<b>(3,719.30)</b>
Direct Taxes (Net of refund)	(11.44)	(506.99)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>84.10</b>	<b>(4,226.29)</b>
<b>B. Cash Flow from Investing Activities :</b>		
Purchase of Property, Plant and Equipment	(631.34)	(917.30)
Increase in Intangible assets	(203.73)	(1,193.07)
(Increase)/ Decrease in Capital Work in Progress	(438.77)	243.03
(Increase)/ Decrease in Intangible Assets under Development	(46.62)	433.18
Sale of Property, Plant and Equipment	-	0.03
Increase in Other Financial asset	(0.09)	(0.30)
<b>Net Cash Flow from/(Used in) Investing Activities (B)</b>	<b>(1,320.55)</b>	<b>(1,434.43)</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds of Working Capital Loan from Bank (Net)	2,926.57	8,282.42
Repayment of Term Loan From Banks	(499.82)	(999.64)
Payment of Interest/ Other Borrowing Cost	(975.77)	(1,608.14)
Payment of Dividend	(76.00)	(56.55)
Net Gain/(Loss) on Foreign Currency Transaction and Translation	(65.42)	269.01
<b>Net Cash Flow from Financing Activities (C)</b>	<b>1,309.56</b>	<b>5,887.10</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>73.11</b>	<b>226.38</b>
Cash and Cash Equivalents at the beginning of the year	407.93	181.55
<b>Cash and Cash Equivalents at the end of the Period</b>	<b>481.04</b>	<b>407.93</b>

for ROSSELL TECHSYS LIMITED



*Rishab*  
 Rishab Mohan Gupta  
 Managing Director



Place: Dubai, UAE  
 Date: November 10, 2025

**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:**

SI No	Particulars	In INR Lakhs
1	<b>Loans/ revolving facilities like cash credit from banks/ financial institutions</b>	
A	Total amount outstanding as on date (30 <sup>th</sup> September 2025) - Working Capital Loans Rs. 26,461.17 Lakhs	<b>26,461.17</b>
B	Of the total amount outstanding, amount default as on date	Nil
2.	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date (30 <sup>th</sup> September 2025)	Nil
B	Of the total amount outstanding, amount default as on date	Nil
3.	<b>Total financial indebtedness of the listed entity including short term and long term debts</b>	<b>26,461.17</b>

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

Name	Relationship of the counterparty	Nature of Transaction	<i>in INR Lakhs</i>
Rossell Techsys Inc.	Wholly Owned Subsidiary	Sale of goods or services	629.25
Rossell Techsys Inc.	Wholly Owned Subsidiary	Purchase of goods or services	195.52
Rossell Techsys Inc.	Wholly Owned Subsidiary	Sale of goods or services	0.68
Rishab Mohan Gupta	Managing Director	Remuneration	150.00
Senthil B	Chief Executive Officer	Remuneration	40.86
Jayanth Vishwanath	Chief Financial Officer	Remuneration	34.59
Krishnappayya Desai	Company Secretary	Remuneration	18.00
Arvind Ghei	Independent Director	Sitting Fees	4.20
Digant Parikh	Non-Executive Director	Sitting Fees	1.80
Shobhana Joshi	Independent Director	Sitting Fees	4.10
Talari Suvarna Raju	Independent Director	Sitting Fees	1.70
Ajai Shukla	Independent Director	Sitting Fees	2.50

**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<sup>th</sup> quarter):****Not Applicable**