



Date: 11 May 2026

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 30 April 2026 and pursuant to Regulation 30, 33 and 43 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company at their meeting held today i.e., on Monday, 11 May 2026 have inter alia, consider and approved the following:

1. Audited Financial Results

Approved the audited standalone and consolidated financial statements and results for the financial year and quarter ended 31 March 2026.

The copies of the financials for the period along with the auditors' report with unmodified opinion and a declaration to the effect that the auditors have given unmodified opinion on the audited financial result in compliance with the requirements of Regulation 33 of the Listing Regulations have been enclosed as Annexure 1. The same will be made available on the Company's website and will also be published in the newspapers as required under Regulation 47 read with Regulation 33 of Listing Regulations.

2. Dividend

Recommended a final dividend of ₹ 0.3/- per share i.e., 15% of Equity Share having face value of ₹2/- each for the financial year ended 31 March 2026 to be declared at the ensuing Annual General Meeting (AGM) of the Company. The final Dividend if declared, shall be paid within the timelines prescribed under the law.

The Board Meeting commenced at 2:30 P.M. IST and concluded at 5:50 P.M. IST.

Request you to kindly take the above information on records.

Thank you,

For **Rosell Techsys Limited**

Krishnappayya Desai
Company Secretary & Compliance officer



Annexure 1 - Financial Statements, Audit Report and a declaration on Unmodified opinion

Declaration on unmodified opinion

In terms of Regulation - 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CNI0/56/2016 dated 27 May 2016, we hereby declare that M/s. Raghavan, Chaudhuri & Narayanan, Chartered Accountants represented by its Partner V. Sathyanarayanan holding membership Number 027716, Statutory Auditors of the Company have issued an Unmodified Opinion on the Standalone and Consolidated financial results for the Financial year ended 31 March 2026.

For and on behalf of Rossell Techsys Limited

Jayanth V

Chief Financial Officer



Date: 11 May 2026

Place: Bangalore

Independent Auditor's Report on the Audited Standalone Financial Results for the Year Ended March 31, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Russell Techsys Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Russell Techsys Limited** (the "Company") for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics Issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and total comprehensive income of the Company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



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 judgments and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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 Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 the purpose of expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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 Matter

Pursuant to the demerger, the Company, in the course of the financial year, has completed the transfer of its registrations, assets and liabilities, including bank accounts and loan facilities to its own name. However, agreements for supply of goods and services to some customers are yet to be transferred to the company from the demerged entity. Accordingly, supplies of goods and rendering of services in respect of such customers have been routed through the demerged entity pending amendment of agreement by the customers.

These Standalone Financial Results have been prepared in compliance with the conceptual framework for financial reporting under Indian Accounting Standards (Ind AS), as referenced in Paragraph 15 of Ind AS 1 – Presentation of Financial Statements. This framework prioritizes the substance of transactions over their legal form, ensuring the financial statements accurately reflect the economic reality of the demerger and the Company's entitlement to the underlying assets and cash flows.

Our opinion is not modified in respect of the above matters

for **Raghavan, Chaudhuri & Narayanan**

Chartered Accountants

FRN: 007761S



V Sathyanarayanan

Partner

Membership No. 027716

UDIN: 26027716ATMXAL3087

Date: 11th May, 2026

Place: Bengaluru



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 MARCH 31, 2026

(INR in Lakhs)

S.No	Particulars	As at	As at
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
I	ASSETS		
	Non-current assets		
(a)	Property, Plant and Equipment	10,835.50	9,850.98
(b)	Capital work-in-progress	142.57	283.09
(c)	Other Intangible Assets	1,568.97	1,525.65
(d)	Intangible Assets under Development	29.70	63.86
(e)	Financial Assets		
	i. Investments	75.13	75.13
(f)	Other Non-current Asset	53.20	0.20
	Total Non-Current Assets	12,705.07	11,798.91
	Current assets		
(a)	Inventories	31,375.95	21,690.20
(b)	Financial Assets		
	i. Trade Receivables	11,646.16	7,308.74
	ii. Cash and Cash Equivalents	4,658.09	177.19
(c)	Other Current Assets	2,330.39	1,138.54
	Total Current Assets	50,010.59	30,314.67
	TOTAL ASSETS	62,715.66	42,113.58
II	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	14,462.92	12,482.02
	Total Equity	15,216.85	13,235.95
	Liabilities		
	Non-Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	-	-
(b)	Deferred Tax Liabilities (Net)	521.47	464.48
(c)	Long Term Provisions	171.21	80.33
	Total Non-Current Liabilities	692.68	544.81
	Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	40,940.54	24,034.42
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	634.02	262.57
	- Total outstanding dues other than micro enterprises and small enterprises	3,837.01	2,381.58
	iii. Other Financial Liabilities	125.07	106.08
(b)	Other Current Liabilities	1,268.98	1,484.10
(c)	Current Tax Liabilities (Net)	0.51	64.07
	Total Current Liabilities	46,806.13	28,332.82
	TOTAL LIABILITIES	47,498.81	28,877.63
	TOTAL EQUITY AND LIABILITIES	62,715.66	42,113.58

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

for ROSSELL TECHSYS LIMITED

Rishab Mohan Gupta

Rishab Mohan Gupta
Managing Director

Place: Bengaluru
Date: May 11, 2026



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 QUARTER AND YEAR ENDED MARCH 31, 2026

(INR in Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	14,234.74	12,990.90	8,783.97	48,523.06	25,938.19
	(b) Other income	457.13	90.79	130.51	483.32	270.53
	Total Income	14,691.87	13,081.69	8,914.48	49,006.38	26,208.72
2	Expenses					
	(a) Cost of materials consumed	8,501.20	8,404.99	5,192.63	31,099.69	14,956.35
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	636.08	(350.18)	(329.93)	(787.31)	(967.01)
	(c) Employee benefit expense	2,143.56	2,061.27	1,413.59	7,576.58	5,210.90
	(d) Finance cost	768.29	629.22	455.96	2,433.81	1,721.83
	(e) Depreciation and amortization expense	365.67	351.46	300.81	1,374.93	1,048.42
	(f) Other expenses	1,325.19	1,161.04	979.15	4,461.60	3,166.42
	Total Expenses	13,739.99	12,257.80	8,012.21	46,159.30	25,136.91
3	Profit/(Loss) from Ordinary Activities before Exceptional items (1-2)	951.88	823.89	902.27	2,847.08	1,071.81
4	Exceptional items - Gain/(Loss)	0.00	(102.28)	-	(102.28)	-
5	Profit/(Loss) from Ordinary Activities before Tax (3+4)	951.88	721.61	902.27	2,744.80	1,071.81
6	Tax expense					
	(a) Current Tax	133.79	200.34	189.99	600.51	189.99
	(b) Deferred Tax - Charge / (Credit)	71.25	(15.52)	26.11	62.94	57.66
	(c) Earlier Year Taxes	-	7.35	-	7.35	84.32
	Total Tax Expenses	205.04	192.17	216.10	670.80	331.97
7	Profit (Loss) for the Period(5-6)	746.84	529.44	686.17	2,074.00	739.84
8	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss	(6.31)	8.48	(26.60)	(17.71)	(26.60)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	(6.31)	8.48	(26.60)	(17.71)	(26.60)
9	Total Comprehensive Income (7+8)	740.53	537.92	659.57	2,056.29	713.24
10	Paidup Equity share Capital (Face Value of INR.2 each)	753.93	753.93	753.93	753.93	753.93
11	Reserves (excluding Revaluation Reserve)	-	-	-	14,462.92	12,482.02
12	Earning per Share (EPS) (Face Value of INR.2/- each)	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
	(i) Basic (in INR)	1.98	1.40	1.82	5.50	1.96
	(ii) Diluted (in INR)	1.98	1.40	1.82	5.50	1.96

Notes:

- Pursuant to the demerger, the Company has completed the transfer of its registrations, assets and liabilities, including bank accounts and loan facilities, to its own name from the demerged entity. However, agreements with certain customers are yet to be amended in the name of the Company and, accordingly, supplies and services in respect of such customers continue to be routed through the demerged entity pending amendment of the respective agreements. These Standalone Financial Results have been prepared in accordance with the conceptual framework prescribed under Ind AS 1 - Presentation of Financial Statements, which emphasizes the substance of transactions over their legal form.
- The exceptional cost for the quarter ended December 31, 2025 and period ended March 31, 2026 is Rs.102.28 lakhs which is on account of past period employee benefit liability as calculated under the 'New Labour Codes' which became effective November 21, 2025. The Government is in the process of notifying related rules to the New Labour Codes and impact, if any, will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
- The above audited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 11th May 2026. The statutory auditors of the Company have expressed an unmodified opinion on these financial results.
- The Board of Directors have recommended Final Dividend of Rs. 0.30 per ordinary share having face value of Rs. 2/- each for the financial year ended 31st March, 2026 which is subject to approval by the shareholders.
- The figures of the preceding quarter ended March 31, 2026 are the balancing figures between the Audited figures of FY 2025 - 26 and the unaudited published figures of Year-to-Date December 31, 2025, which were subject to limited review.
- The company operates in only one segment - Engineering and Manufacturing of electrical wire harness and interconnect systems.
- Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for ROSSELL TECHSYS LIMITED

Rishab Mohan Gupta
Rishab Mohan Gupta
Managing Director

Place: Bengaluru
Date: May 11, 2026



ROSSELL TECHSYS LIMITED

Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017

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CIN: L29299WB2022PLC258641

STATEMENT OF STANDALONE CASHFLOW FOR THE YEAR ENDED MARCH 31, 2026

(INR in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Profit Before Tax	2,744.80	1,071.81
Adjustment for :		
Depreciation and Amortization expense	1,374.93	1,048.42
Finance Cost	2,433.81	1,721.83
Forex (Gain)/Loss on Foreign Currency Transactions	(481.10)	(270.53)
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	8.57	-
Provision for Expected Credit Allowances	22.88	4.62
	3,359.09	2,504.34
Operating Profit before Working Capital Changes	6,103.89	3,576.15
(Increase)/ Decrease of Assets & Liabilities		
Trade Receivables	(4,360.30)	(1,198.92)
Other current assets	(1,191.85)	(268.36)
(Increase)/ Decrease in Other Non- current asset	(53.00)	(0.10)
Other financial liabilities	18.99	5.56
Other current liabilities	(215.12)	147.46
Inventories	(9,685.74)	(4,164.42)
Trade Payable	1,826.88	(1,874.49)
Long term provision	67.21	44.79
	(13,592.94)	(7,308.48)
Cash Generated from Operations	(7,489.05)	(3,732.32)
Direct Taxes (Net of refund)	(671.42)	(506.99)
Net Cash Flow used in Operating Activities (A)	(8,160.46)	(4,239.31)
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment and Intangible assets	(2,239.26)	(1,434.16)
Proceeds from Sale of Property, Plant and Equipment	2.60	0.03
Net Cash Flow used in Investing Activities (B)	(2,236.66)	(1,434.13)
C. Cash Flow from Financing Activities		
Proceeds of Working Capital Loan from Bank (Net)	17,405.94	8,282.42
Repayment of Term Loan From Banks	(499.82)	(999.64)
Payment of Interest/ Other Borrowing Cost	(2,433.81)	(1,721.83)
Payment of Dividend	(75.39)	(56.55)
Gain/ (Loss) on Foreign Currency Translations	481.10	270.53
Net Cash Flow from Financing Activities (C)	14,878.02	5,774.93
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	4,480.90	101.49
Cash and Cash Equivalents at the beginning of the year	177.19	75.70
Cash and Cash Equivalents at the end of the Period	4,658.09	177.19

for **ROSSELL TECHSYS LIMITED**

Rishab Mohan Gupta
Managing Director



Place: Bengaluru
Date: May 11, 2026

Independent Auditor's Report on the Audited Consolidated Financial Results for the Year Ended March 31, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Rossell Techsys Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of Consolidated Financial Results of **Rossell Techsys Limited** (the "Parent Company"), its subsidiary Rossell Techsys Inc., (the Parent Company and its subsidiary together referred to as "the Group") for the year ended March 31, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the audit procedures carried out by us on separate financial statements of the subsidiary, the Statement:

- i. includes the annual financial results of the subsidiary, Rossell Techsys Inc., to this report;
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group, for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the group in accordance with the Code of Ethics Issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act 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 respective Board of Directors of the companies included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the statement, the respective Boards of Directors of the companies included in the Group is responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 the purpose of expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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 Matter

1. Pursuant to the demerger, the Company, in the course of the financial year, has completed the transfer of its registrations, assets and liabilities, including bank accounts and loan facilities to its own name. However, agreements for supply of goods and services to some customers are yet to be transferred to the company from the demerged entity. Accordingly, supplies of goods and rendering of services in respect of such customers have been routed through the demerged entity pending amendment of agreement by the customers. These Consolidated Financial Results have been prepared in compliance with the conceptual framework for financial reporting under Indian Accounting Standards (Ind AS), as referenced in Paragraph 15 of Ind AS 1 – Presentation of Financial Statements. This framework prioritizes the substance of transactions over their legal form, ensuring the financial statements accurately reflect the economic reality of the demerger and the Company's entitlement to the underlying assets and cash flows.

Our opinion is not modified in respect of the above matters.

2. The Consolidated Financial results includes the unaudited financial statements of its subsidiary Rossell Techys Inc, whose financial statements reflects total assets of Rs. 573.58 Lakhs as at 31 March 2026, total revenues of Rs. 522.53 Lakhs and Rs. 1,757.56 Lakhs, total net profit after tax of Rs 5.32 Lakhs and Rs. 115.25 Lakhs total comprehensive profit of Rs. 21.42 Lakhs and Rs 144.71 Lakhs for the quarter and for the year ended March 31, 2026, respectively and net cash inflows of Rs. (138.99) Lakhs for the year ended on that date, as considered in the Statement. This unaudited Financial Statements have been furnished to us by the Holding Company management and have been reviewed by us. Our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such Financial Statements.

This subsidiary is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's Management has converted financial statements of this subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's Management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report prepared by the management of the Holding Company.

Our opinion is not modified in respect of the above matters.

for **Raghavan, Chaudhuri & Narayanan**

Chartered Accountants

FRN: 007761S



V Sathyanarayanan

Partner

Membership No. 027716

UDIN: 26027716PSSQSM3004

Date: 11th May, 2026

Place: Bengaluru

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 MARCH 31, 2026

(INR in Lakhs)

S.No	Particulars	As at	As at
		March 31, 2026	March 31, 2025
		(Audited)	(Audited)
I	ASSETS		
	Non-current assets		
(a)	Property, Plant and Equipment	10,835.50	9,850.98
(b)	Capital work-in-progress	162.21	283.09
(c)	Other Intangible Assets	1,568.97	1,525.65
(d)	Intangible Assets under Development	29.70	63.86
(e)	Other Non Current Assets	61.64	7.83
	Total Non-Current Assets	12,658.02	11,731.41
	Current assets		
(a)	Inventories	31,501.43	21,763.57
(b)	Financial Assets		
	i. Trade Receivables	11,648.37	7,310.74
	ii. Cash and Cash Equivalents	4,749.84	407.93
(c)	Other Current Assets	2,538.13	1,075.92
	Total Current Assets	50,437.77	30,558.16
	TOTAL ASSETS	63,095.79	42,289.57
II	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	14,732.21	12,606.60
	Total Equity	15,486.14	13,360.53
	Liabilities		
	Non-Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	-	-
(b)	Deferred Tax Liabilities (Net)	521.47	464.48
(c)	Long Term Provision	171.21	80.33
	Total Non-Current Liabilities	692.68	544.81
	Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	40,940.54	24,034.42
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	634.02	262.57
	- Total outstanding dues other than micro enterprises and small enterprises	3,939.13	2,519.43
	iii. Other Financial Liabilities	125.07	106.08
(b)	Other Current Liabilities	1,277.70	1,397.66
(c)	Current Tax Liabilities (Net)	0.51	64.07
	Total Current Liabilities	46,916.97	28,384.23
	TOTAL LIABILITIES	47,609.65	28,929.04
	TOTAL EQUITY AND LIABILITIES	63,095.79	42,289.57

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

for **ROSSELL TECHSYS LIMITED**

Rishab Mohan Gupta
Rishab Mohan Gupta
Managing Director

Place: Bengaluru
Date: May 11, 2026



ROSSELL TECHSYS LIMITED

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CIN: L29299WB2022PLC258641

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(INR in Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	14,206.54	12,992.74	8,792.97	48,511.66	25,967.21
	(b) Other income	478.70	91.77	106.83	507.84	269.01
	Total Income	14,685.24	13,084.51	8,899.80	49,019.50	26,236.22
2	Expenses					
	(a) Cost of materials consumed	8,512.52	8,412.34	5,190.97	31,061.00	15,010.44
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	636.08	(350.18)	(329.93)	(787.31)	(967.01)
	(c) Employee benefit expense	2,343.06	2,245.66	1,558.97	8,296.78	5,803.99
	(d) Finance cost	768.29	629.22	455.96	2,433.81	1,721.83
	(e) Depreciation and amortization expense	365.67	351.46	300.81	1,374.93	1,048.42
	(f) Other expenses	1,102.42	961.03	821.89	3,677.96	2,495.93
	Total Expenses	13,728.04	12,249.53	7,998.67	46,057.17	25,113.60
3	Profit/(Loss) from Ordinary Activities before Exceptional items (1-2)	957.20	834.98	901.13	2,962.33	1,122.62
4	Exceptional Items - Gain/(Loss)	0.00	(102.28)	-	(102.28)	-
5	Profit/(Loss) from Ordinary Activities before Tax (3+4)	957.20	732.70	901.13	2,860.05	1,122.62
6	Tax expense					
	(a) Current Tax	133.79	200.34	189.99	600.51	189.99
	(b) Deferred Tax - Charge / (Credit)	71.25	(15.52)	26.11	62.94	57.66
	(c) Earlier Year Taxes	-	7.35	-	7.35	84.32
	Total Tax Expenses	205.04	192.17	216.10	670.80	331.97
7	Profit (Loss) for the Period(5-6)	752.16	540.53	685.03	2,189.25	790.65
8	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss	(6.31)	8.48	(26.60)	(17.71)	(26.60)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-
	(c) Exchange differences on translation of financial statements of foreign operations	16.10	3.17	2.87	29.46	2.87
	Total Other Comprehensive Income (net of tax)	9.79	11.65	(23.73)	11.75	(23.73)
9	Total Comprehensive Income (7+8)	761.95	552.18	661.30	2,201.00	766.92
10	Paidup Equity share Capital (Face Value of INR.2 each)	753.93	753.93	753.93	753.93	753.93
11	Reserves (excluding Revaluation Reserve)				14,732.21	12,606.60
12	Earning per Share (EPS) (Face Value of INR.2/- each)	Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised
	(i) Basic (in INR)	2.00	1.43	1.82	5.81	2.10
	(ii) Diluted (in INR)	2.00	1.43	1.82	5.81	2.10

Notes:

- Pursuant to the demerger, the Company has completed the transfer of its registrations, assets and liabilities, including bank accounts and loan facilities, to its own name from the demerged entity, Rossell India Limited. However, agreements with certain customers are yet to be amended in the name of the Company and, accordingly, supplies and services in respect of such customers continue to be routed through the demerged entity pending amendment of the respective agreements. These Consolidated Financial Results have been prepared in accordance with the conceptual framework prescribed under Ind AS 1 – Presentation of Financial Statements, which emphasizes the substance of transactions over their legal form.
- The exceptional cost for the quarter ended December 31, 2025 and period ended March 31, 2026 is Rs.102.28 lakhs which is on account of past period employee benefit liability as calculated under the 'New Labour Codes' which became effective November 21, 2025. The Government is in the process of notifying related rules to the New Labour Codes and impact, if any, will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
- The above audited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 11th May 2026. 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 figures of the preceding 3 months ended March 31, 2026 are the balancing figures between the Audited figures of FY 2025 - 26 and the unaudited published figures of Year-to-Date December 31, 2025, which were subject to limited review.
- The company operates in only one segment - Engineering and Manufacturing of electrical wire harness and interconnect systems.
- Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for ROSSELL TECHSYS LIMITED


Rishab Mohan Gupta
 Managing Director

Place: Bengaluru
Date: May 11, 2026



ROSSELL TECHSYS LIMITED

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STATEMENT OF CONSOLIDATED CASHFLOW FOR THE YEAR ENDED MARCH 31, 2026

(INR in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Profit Before Tax	2,860.05	1,122.62
Adjustment for :		
Depreciation and Amortization expense	1,374.93	1,048.42
Finance Cost	2,433.81	1,721.83
Net Gain on Foreign Currency Transactions	(481.10)	(269.01)
(Profit)/ Loss on Disposal of Property, Plant and Equipment (Net)	8.57	-
Provision for Expected Credit Allowances	22.88	4.62
	3,359.09	2,505.86
Operating Profit before Working Capital Changes	6,219.14	3,628.48
(Increase)/ Decrease of Assets & Liabilities		
Trade Receivables	(4,360.51)	(1,199.05)
Other current assets	(1,462.21)	(190.38)
Other Non current assets	(53.81)	(0.30)
Other financial liabilities	18.99	5.56
Other current liabilities	(119.96)	106.10
Foreign Currency Translation reserve	29.46	2.87
Inventories	(9,737.86)	(4,218.26)
Trade Payable	1,791.16	(1,785.72)
Long Term Provision	67.21	44.79
	(13,827.54)	(7,234.39)
Cash Generated from Operations	(7,608.40)	(3,605.91)
Direct Taxes (Net of refund)	(671.42)	(506.99)
Net Cash Flow used in Operating Activities (A)	(8,279.81)	(4,112.90)
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment and Intangible assets	(2,258.90)	(1,434.16)
Proceeds from Sale of Property, Plant and Equipment	2.60	0.03
Net Cash Flow used in Investing Activities (B)	(2,256.30)	(1,434.13)
C. Cash Flow from Financing Activities		
Proceeds of Working Capital Loan from Bank (Net)	17,405.94	8,282.42
Repayment of Term Loan From Banks	(499.82)	(999.64)
Payment of Interest/ Other Borrowing Cost	(2,433.81)	(1,721.83)
Payment of Dividend	(75.39)	(56.55)
Gain/ (Loss) on Foreign Currency Translations	481.10	269.01
Net Cash Flow from Financing Activities (C)	14,878.02	5,773.41
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	4,341.91	226.38
Cash and Cash Equivalents at the beginning of the year	407.93	181.55
Cash and Cash Equivalents at the end of the Period	4,749.84	407.93

for ROSSELL TECHSYS LIMITED

Rishab Mohan Gupta

Rishab Mohan Gupta
Managing Director



Place: Bengaluru

Date: May 11, 2026

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	Loans/ revolving facilities like cash credit from banks/ financial institutions	
A	Total amount outstanding as on date (31 st March 2026) - Working Capital Loans Rs. 40,940.54 Lakhs	40,940.54
B	Of the total amount outstanding, amount default as on date	Nil
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date (31 st March 2026)	Nil
B	Of the total amount outstanding, amount default as on date	Nil
3.	Total financial indebtedness of the listed entity including short term and long term debts	40,940.54

D. FORMAT FOR THE DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd & 4th 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	22.81
Rossell Techsys Inc.	Wholly Owned Subsidiary	Purchase of goods or services	1721.89
Rishab Mohan Gupta	Managing Director	Remuneration	300.00
Jayanth Vishwanath	Chief Financial Officer	Remuneration	59.40
Krishnappayya Desai	Company Secretary	Remuneration	35.30
Arvind Ghei	Independent Director	Sitting Fees	9.45
Digant Parikh	Non-Executive Director	Sitting Fees	7.05
Shobhana Joshi	Independent Director	Sitting Fees	9.10
Talari Suvarna Raju	Independent Director	Sitting Fees	6.95
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., 4th quarter):

Not Applicable