

General information about company

Scrip code*	543213
NSE Symbol*	ROSSARI
MSEI Symbol*	NOTLISTED
ISIN*	INE02A801020
Name of company	ROSSARI BIOTECH LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	25-04-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-04-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Manufacturing of Specialty Chemicals for Textile, Home and Personal Care, Performance Chemicals and Animal Health and Nutrition industries
Start date and time of board meeting	25-04-2025 16:30
End date and time of board meeting	25-04-2025 19:00

Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Particulars			
Date of start of reporting period	01-01-2025	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	5795.62	20802.94
	Other income	17.91	40.09
	Total income	5813.53	20843.03
2	Expenses		
(a)	Cost of materials consumed	3697.71	12996.44
(b)	Purchases of stock-in-trade	338.84	1647.68
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-20.07	-311.15
(d)	Employee benefit expense	354.89	1323.3
(e)	Finance costs	55.02	178.11
(f)	Depreciation, depletion and amortisation expense	182.19	670.73
(g)	Other Expenses		
1	Other Expenses	729.34	2495.85
	Total other expenses	729.34	2495.85

	Total expenses	5337.92	19000.96
3	Total profit before exceptional items and tax	475.61	1842.07
4	Exceptional items	0	0
5	Total profit before tax	475.61	1842.07
6	Tax expense		
7	Current tax	144.19	590.71
8	Deferred tax	-11.57	-102.64
9	Total tax expenses	132.62	488.07
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	342.99	1354
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	1.45	9.78
16	Total profit (loss) for period	344.44	1363.78
17	Other comprehensive income net of taxes	-11.23	-10.25
18	Total Comprehensive Income for the period	333.21	1353.53
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	344.44	1363.78
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	333.21	1353.53
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0

21	Details of equity share capital		
	Paid-up equity share capital	110.73	110.73
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve		0
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	6.22	24.66
	Diluted earnings (loss) per share from continuing operations	6.21	24.63
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	6.22	24.66
	Diluted earnings (loss) per share from continuing and discontinued operations	6.21	24.63
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Text Block

Textual Information(4)

Notes:1.The financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 25th April, 2025.2.The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standards (Ind AS), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 3.The consolidated financial results include the financial results of three foreign subsidiaries - Rossari Global DMCC (incorporated on 31st May, 2024), Rossari Bangladesh Limited, Rossari International Company Limited (incorporated on 24th December, 2024), two step-down foreign subsidiaries - Rossari Biotech Trading FZE (incorporated on 7th October, 2024) and Unistar Thai Co. Ltd.(w.e.f. 10th December, 2024, 100% subsidiary of Rossari Global DMCC), four Indian subsidiaries - Unitop Chemicals Private Limited, Tristar Intermediates Private Limited, Buzil Rossari Private Limited and Rossari Consumer Products Private Limited, an associate company - Romakk Chemicals Private Limited and a joint venture company - Hextar Unitop SDN. BHD. - (a joint venture company of Unitop Chemicals Private Limited).4.The financial result of one non-material overseas subsidiary has been consolidated on the basis of unaudited financial statements prepared by the management.5.The Group deals in Specialty chemicals and considering that the nature of products and the predominant risk and returns of the products are similar, the Group considers it as one operating segment.6.The figures for the quarter ended 31st March, 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures upto nine months of the relevant financial year.7.During the quarter ended 31st March, 2025, the Parent Company has allotted 7,500 equity shares of Rs. 2.00 each pursuant to exercise of options under the approved Rossari Employee Stock Option Plan - 2019.8.The Board of Directors have recommended final dividend of Re.0.50 (25 percent of the face value of the equity share of Rs. 2 each) for the financial year ended 31st March, 2025.9.Previous year / period figures have been regrouped to make them comparable with the current year / period figures, which are not material.

For ROSSARI BIOTECH LIMITED

EDWARD MENEZES

Executive Chairman

DIN:00149205

Place : Mumbai

Date : 25th April, 2025

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	3535.34
	Capital work-in-progress	1401.87
	Investment property	
	Goodwill	1187.11
	Other intangible assets	1261
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	262.76
	Non-current financial assets	
	Non-current investments	2.11
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	74.35
	Total non-current financial assets	76.46
	Deferred tax assets (net)	105.13

	Other non-current assets	700.8
	Total non-current assets	8530.47
2	Current assets	
	Inventories	3550.8
	Current financial asset	
	Current investments	573.13
	Trade receivables, current	4745.04
	Cash and cash equivalents	442.02
	Bank balance other than cash and cash equivalents	129.61
	Loans, current	12.43
	Other current financial assets	32.31
	Total current financial assets	5934.54
	Current tax assets (net)	
	Other current assets	933.93
	Total current assets	10419.27
3	Non-current assets classified as held for sale	12.1
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	18961.84
	Total current assets	10419.27
3	Non-current assets classified as held for sale	12.1
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	18961.84
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	

	Equity share capital	110.73
	Other equity	11743.76
	Total equity attributable to owners of parent	11854.49
	Non controlling interest	
	Total equity	11854.49
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1000.32
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	223.07
	Total non-current financial liabilities	1223.39
	Provisions, non-current	52.57
	Deferred tax liabilities (net)	465.67
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	1741.63
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	879.41
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	235.24

	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2628.11
	Total Trade payable	2863.35
	Other current financial liabilities	1225.89
	Total current financial liabilities	4968.65
	Other current liabilities	201.43
	Provisions, current	73.17
	Current tax liabilities (Net)	122.47
	Deferred government grants, Current	
	Total current liabilities	5365.72
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	7107.35
	Total equity and liabilities	18961.84
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income

Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurements of the defined benefit plans	-13.98	-12.67
	Total Amount of items that will not be reclassified to profit and loss	-13.98	-12.67
2	Income tax relating to items that will not be reclassified to profit or loss	-3.51	-3.18
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.76	0.76
5	Total Other comprehensive income	-11.23	-10.25

Cash flow statement, indirect

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1842.07
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	178.11
	Adjustments for decrease (increase) in inventories	-727.54
	Adjustments for decrease (increase) in trade receivables, current	-853.92
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	851.18
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0

	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	670.73
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	27.13
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	2.55
	Adjustments for dividend income	0
	Adjustments for interest income	8.57
	Adjustments for share-based payments	0.68
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-18.29
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	2.34
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	124.4
	Net cash flows from (used in) operations	1966.47
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	592.04
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	1374.43

3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	3.15
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	178.31
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0.21
	Purchase of property, plant and equipment	1585.12
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0

	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	7.29
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-77.87
	Net cash flows from (used in) investing activities	-1836.95
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	50.67
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	1207.25
	Repayments of borrowings	385.79
	Payments of lease liabilities	30.3
	Dividends paid	27.65
	Interest paid	165.17
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	649.01

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	186.49
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	3.83
	Net increase (decrease) in cash and cash equivalents	190.32
	Cash and cash equivalents cash flow statement at beginning of period	251.7
	Cash and cash equivalents cash flow statement at end of period	442.02

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Walker Chandiok & Co LLP	Yes	31-05-2025

