

April 27, 2026

DCS-CRD BSE Limited First Floor, New Trade Wing Rotunda Building, Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai 400001 Fax No.2272 3121/2037/2039 Stock Code: 543213	Listing Compliance National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No. C/1, 'G' Block, Bandra- Kurla Complex Bandra East Mumbai 400051 Fax No.2659 8237/8238 Stock Code: ROSSARI
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Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Monday, April 27, 2026

Ref.: Compliance with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With regards to the captioned matter and in compliance with the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulations"), as amended, this is to inform that at the meeting of the Board of Directors of the Company ("Board") which commenced at 02:00 P.M. and concluded at 03:45 P.M. today i.e. Monday, April 27, 2026, the Board have inter alia approved the following:

1. Audited Financial Results and Statements (Standalone and Consolidated) for the Quarter and Financial Year ended March 31, 2026

Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended March 31, 2026, Audited Financial Statements (Standalone and Consolidated) for the Financial Year ended March 31, 2026 together with Auditor's Report with unmodified opinion thereon, were reviewed by the Audit Committee and subsequently, approved and taken on record by the Board at their respective meetings held today i.e. Monday, April 27, 2026.

Audited Financial Results as approved by the Board together with Statutory Auditor's Report thereon and a declaration pursuant to Regulation 33(3)(d) of Listing Regulations, are enclosed herewith.

2. Final Dividend for the Financial Year 2025-26

Final Dividend of 25% (i.e. Re. 0.50/- per share) on Equity Shares of the Face Value of Rs. 2/- each for the Financial Year ended March 31, 2026, which shall be paid/dispatched within 10 working days from the conclusion of the ensuing Annual General Meeting, subject to approval of the Members of the Company. Information regarding record date for payment of Final Dividend will be intimated, separately.



ROSSARI BIOTECH LIMITED

(An ISO 9001:2015 & 14001:2015 Certified Company) (CIN: L24100MH2009PLC194818)

Regd. Office: Rossari House, Golden Oak, LBS Marg, Surya Nagar, Opp. Mahindra Showroom, Vikhroli (West), Mumbai - 400079, Maharashtra, India. T: +91-22-6123 3800

Factory : Plot No. 10 & 11, Survey No. 90/1/10 & 90/1/11/1, Khumbharwadi, Village Naroli, Silvassa - 396235, Dadra & Nagar Haveli (U.T.), India. T: 0260-669 3000

: Plot No. D3-24-2 & D3-24-3, Phase III, GIDC Dahej, Village Galenda, Taluka Vagra, Bharuch, Gujarat - 392130, India. T: +91-2641-661621

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3. Appointment of Mr. Udeypaul Singh Gill (DIN:00004340), as an Additional Director designated as Non-Executive, Independent Director of the Company

Based on the recommendation of the Nomination and Remuneration Committee, Mr. Udeypaul Singh Gill (DIN:00004340), has been appointed as an Additional Director designated as Non-Executive, Independent Director of the Company with effect from April 28, 2026. The term of his appointment as an Independent Director will be for the period of three (3) consecutive years commencing from April 28, 2026 upto April 27, 2029 (both days inclusive). The appointment is subject to the approval of the Members of the Company. Further, information as per Regulation 30 of the Listing Regulations for appointment of Mr. Udeypaul Singh Gill is provided in **Annexure - I**.

4. Allotment of Equity Shares under the Rossari Employee Option Plan - 2019

With reference to the in-principle approval received from BSE Limited Letter Ref. No. DCS/FL/MJ/ESOP-IP/1257/2021-22 dated May 25, 2021 and National Stock Exchange of India Limited Letter Ref. No. NSE/LIST/26888 dated May 28, 2021 for issue and allotment of 1500000 Equity Shares of Rs. 2/- each to be issued under Rossari Employee Stock Option Plan - 2019 (“**ESOP 2019**”), the Board approved the allotment of 8250 Equity Shares of Rs. 2/- each fully paid to the grantees on exercise of the options granted to them pursuant to ESOP 2019.

Said equity shares shall rank pari passu, in all respects with the existing equity shares of the Company. Consequent, to the allotment of the aforesaid equity shares, the issued and the paid-up equity share capital of the Company stands increased to Rs. 11,07,83,232 consisting of 55391616 Equity Shares of Rs. 2/- each.

Details as required under the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 are enclosed as **Annexure - II**.

5. Update on Capacity Addition Project

Pursuant to Regulation 30 read with Para B Part A of Schedule III of the Listing Regulations and our intimation dated April 25, 2025, we would like to inform that, the Company is currently re-evaluating the said investment plan in light of evolving business requirements and market conditions. Pursuant to that, implementation of the proposed capacity expansion project is being rescheduled and is now expected to be undertaken in a phased manner over the next two years. The overall strategic intent of the investment remains unchanged.

6. Set up of new Research and Development Facility of the Company

The Company has set up a new Research and Development Facility at Navi Mumbai located at Ellora Olearise, A-786, 06th Floor, Khairane MIDC, Koparkhairane, Navi Mumbai - 400 710.

Pursuant to Regulation 30 read with Schedule III of the Listing Regulations, the Board has also approved the relocation and shifting of the Company’s existing Research and Development Facility located at IIT Bombay to Ellora Olearise, A-786, 06th Floor, Khairane MIDC, Koparkhairane, Navi Mumbai - 400 710.



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Establishment of the new R&D Facility is a key component of the Company's planned capital expenditure, designed to enhance its capabilities in innovation, product development, and technological advancement. Driven by increasing market demand and ongoing development programs, this initiative directly supports the Company's long-term business objectives.

The same may please be taken on record and suitably disseminated to all concerned.

Thanking You,

Yours Sincerely,

For Rossari Biotech Limited



Parul Gupta
Company Secretary & Head - Legal
Membership No.: A38895

Encl.: as above

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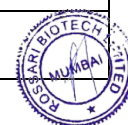
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Annexure-I

Disclosure of information pursuant to Regulation 30 of Listing Regulations read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Disclosure
1.	Reason for change viz. appointment	Appointment of Mr. Udeypaul Singh Gill (DIN: 00004340), as an Additional Director designated as Non-Executive, Independent Director of the Company with effect from April 28, 2026.
2.	Date of appointment/ and Term of appointment	Effective from April 28, 2026. Term of his appointment will be for a period of 3(three) consecutive years commencing from April 28, 2026 to April 27, 2029 (both days inclusive), not liable to retire by rotation, subject to approval of Members of the Company.
3.	Brief Profile (in case of appointment)	Mr. Udeypaul Singh Gill is a board-level business leader with over four decades of experience as an executive and strategist. Renowned for his expertise in building new businesses, driving leadership development, and championing sustainability initiatives. Mr. Gill has made significant contributions towards strategic innovation, carbon neutrality and energy transition. His multifaceted career spans industries such as natural and synthetic fibers, chemicals, fertilizers, banking, textiles, and management consulting. Mr. Gill's achievements have been recognized with prestigious accolades, including the "Lifetime Achievement Award" from CIRFS and WFC Dornbirn, as well as the "Manager of the Year Award" from the Northern India Management Association. He currently serves as Partner at Gherzi Consulting Zurich and is a board member of the International Textile Manufacturers Federation, Vardhman Textiles Limited, and Biotexfuture Germany. He holds a master's in Business Administration (MBA) from PAU, Ludhiana and B.Sc. (Honours) in Economics.
4.	Disclosure of relationships between directors	Mr. Udeypaul Singh Gill is not related to any other director.
5.	Shareholding if any in the Company	Nil



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Sr. No.	Particulars	Disclosure
6.	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018	<p>Mr. Gill satisfies all the criteria as set out in Section 149 and other applicable provisions of the Companies Act, 2013 (“the Act”) and Regulation 16 of the Listing Regulations, for being eligible to be appointed as Non-Executive Independent Director. He is not disqualified from being appointed as a Director in terms of Section 164 of the Act.</p> <p>We confirm that Mr. Gill has not been debarred from holding office of Director by virtue of any Order passed by the Securities and Exchange Board of India or any other authority.</p>



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Annexure-II

Disclosure pursuant to Regulation 10(c) of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

Sr. No.	Particular	Disclosure – Rossari Employee Stock Option Plan – 2019
1.	Company name and address of Registered Office	Rossari Biotech Limited CIN: L24100MH2009PLC194818 Registered Office: Rossari House, Golden Oak, LBS Marg, Surya Nagar, Opp. Mahindra Showroom, Vikhroli (West), Mumbai – 400079.
2.	Name of the Stock Exchanges on which the Company's shares are listed	1. BSE Limited (BSE) 2. National Stock Exchange of India Limited (NSE)
3.	Filing date of the statement referred in regulation 10(b) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 with Stock Exchange	Filing date of statement is as follows: 1. BSE Limited: May 20, 2021 2. National Stock Exchange of India Limited: May 25, 2021
4.	Filing No., if any	BSE: 129899 NSE: 26888
5.	Title of the Scheme pursuant to which shares are issued, if any	Rossari Employee Stock Option Plan - 2019
6.	Kind of security to be listed	Equity Shares
7.	Par Value of the shares	Rs. 2/-
8.	Date of Issue of shares	April 27, 2026
9.	Number of shares issued	8250 Shares
10.	Share Certificate No., if applicable	Not applicable
11.	Distinctive Number of the shares, if applicable	55383367 to 55391616
12.	ISIN of the shares if issued in Demat	INE02A801020
13.	Exercise price per share	Rs. 425/-
14.	Premium per share	Rs. 423/-
15.	Total Issued shares after this issue	55391616 Shares
16.	Total Issued share capital after this issue	Rs. 11,07,83,232
17.	Details of any lock-in on the shares	Not applicable
18.	Date of expiry of lock-in	Not applicable
19.	Whether shares identical in all respects to existing shares, if not, when will they become identical	All equity shares allotted pursuant to exercise of stock options shall rank pari-passu with the existing equity shares of the Company
20.	Details of listing fees, if applicable	Not applicable

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Independent Auditor's Report on Consolidated Annual Financial Results 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 of Rossari Biotech Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of **Rossari Biotech Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associate and joint venture for the year ended **31 March 2026**, 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) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries, associate and joint venture, as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, its associate and joint venture, for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group, its associate and joint venture, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.



Rossari Biotech Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group including its associate and joint venture in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its associate, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its associate 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 design, implementation and maintenance of adequate internal financial controls, of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate and joint venture, are responsible for assessing the ability of the Group and of its associate and joint venture, 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 Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its associate and joint venture.

Auditor's Responsibilities for the Audit of the Statement

7. 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding 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;



Rossari Biotech Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

- Conclude on the appropriateness of 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, its associate and joint venture, 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 Statement 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, its associate and joint venture 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; and
 - Obtain sufficient appropriate audit evidence regarding the financial information/ financial statements of the entities within the Group, its associate and joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the 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.
9. We communicate with those charged with governance of the Holding Company, 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.
10. 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.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements of eight subsidiaries included in the Statement whose financial information reflects total assets of ₹ 12,892.27 million as at 31 March 2026, total revenues of ₹ 15,958.59 million, total net profit after tax of ₹ 224.32 million, total comprehensive income of ₹ 225.36 million, and net cash outflows of ₹ 46.37 million for the year ended on that date, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 18.99 million and total comprehensive income of ₹ 19.00 million for the year ended 31 March 2026, in respect of an associate and joint venture, whose annual financial statements have not been audited by us. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associate and joint venture is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.

Further, of these subsidiaries, associate and joint venture, four subsidiaries and joint venture are located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries and joint venture from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based on the audit reports of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.



Rossari Biotech Limited
Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the annual financial information of two subsidiaries which have not been audited, whose annual financial information reflect total assets of ₹ 5.77 million as at 31 March 2026, total revenues of ₹ 4.49 million, total net profit after tax of ₹ 3.29 million, total comprehensive income of ₹ 3.29 million, and net cash inflows of ₹ 0.01 million for the year then ended. These financial information have been furnished to us by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial information. In our opinion, and according to the information and explanations given to us by the management, these financial information are not material to the Group.

Our opinion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

14. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subjected to limited review by us.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013



Bharat Shetty
Partner
Membership No. 106815

UDIN: 26106815HGVRNJ7613

Place: Mumbai
Date: 27 April 2026

Rossari Biotech Limited
Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

Sr. No.	Particulars
	Subsidiaries
1	Buzil Rossari Private Limited
2	Rossari Consumer Products Private Limited
3	Unitop Chemicals Private Limited
4	Tristar Intermediates Private Limited
5	Rossari Bangladesh Limited (under liquidation)
6	Rossari Global FZCO (Formerly known as Rossari Global DMCC)
7	Rossari International Company Limited
8	Rossari (Singapore) PTE. Ltd. (Incorporated on 18 December 2025)
	Step down subsidiaries
1	Rossari Biotech Trading FZE
2	Unistar Thai Co. Ltd
	Joint Venture
1	Hextar Unitop SDN BHD (Joint venture of Unitop Chemicals Private Limited)
	Associate
1	Romakk Chemicals Private Limited



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

Particulars	Quarter ended			Year Ended	
	31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	Refer Note 5	Unaudited	Refer Note 5	Audited	Audited
I INCOME					
Revenue from operations	6,848.62	5,816.80	5,795.62	23,963.65	20,802.94
Other Income	190.65	5.09	17.91	223.78	40.09
Total Income	7,039.27	5,821.89	5,813.53	24,187.43	20,843.03
II EXPENSES					
Cost of materials consumed	4,444.68	4,175.99	3,697.71	16,036.78	12,996.44
Purchase of stock-in-trade	240.97	109.73	338.84	934.15	1,647.68
Changes in inventories of finished goods, work-in-progress and stock-in-trade	271.58	(277.71)	(20.07)	(283.66)	(311.15)
Employee benefits expense	392.28	402.56	354.89	1,547.48	1,323.30
Finance costs	90.59	76.65	55.02	285.43	178.11
Depreciation and amortisation expenses	235.28	196.14	182.19	791.24	670.73
Other expenses	726.60	717.50	729.34	2,869.87	2,495.85
Total Expenses	6,401.98	5,400.86	5,337.92	22,181.29	19,000.96
III Profit before Share of profit of joint venture, associate, exceptional items and tax [I-II]	637.29	421.03	475.61	2,006.14	1,842.07
IV Share of profit of joint venture and associate	5.14	3.98	1.45	19.01	9.78
V Profit before exceptional items and tax [III+IV]	642.43	425.01	477.06	2,025.15	1,851.85
VI Exceptional items	-	-	-	-	-
VII Profit before tax [V-VI]	642.43	425.01	477.06	2,025.15	1,851.85
VIII Tax Expense					
Current tax charge	159.15	132.08	144.19	612.79	590.71
Deferred tax charge/ (credit)	23.61	(34.81)	(11.57)	(79.77)	(102.64)
Total Tax Expense	182.76	97.27	132.62	533.02	488.07
IX Profit after tax [VII-VIII]	459.67	327.74	344.44	1,492.13	1,363.78
X Other comprehensive income / (loss)					
A Items that will not be reclassified to profit or loss					
i Remeasurements of the defined benefit plans	11.24	(2.87)	(13.98)	1.86	(12.67)
ii Income tax relating to items that will not be reclassified to profit or loss	(2.83)	0.72	3.51	(0.47)	3.18
B Items that will be reclassified subsequently to profit or loss					
i Exchange difference on translation of foreign operations	(2.95)	0.94	(0.76)	(0.84)	(0.76)
ii Income tax relating to items that will be reclassified to profit or loss	0.74	(0.53)	-	0.21	-
Total other comprehensive income/(loss)	6.20	(1.74)	(11.23)	0.76	(10.25)
XI Total comprehensive income (IX + X)	465.87	326.00	333.21	1,492.89	1,353.53
Profit for the period/year attributable to					
Owners of the Company	459.67	327.74	344.44	1,492.13	1,363.78
Non Controlling Interest	-	-	-	-	-
	459.67	327.74	344.44	1,492.13	1,363.78
Other Comprehensive Income/(Loss) attributable to					
Owners of the Company	6.20	(1.74)	(11.23)	0.76	(10.25)
Non Controlling Interest	-	-	-	-	-
	6.20	(1.74)	(11.23)	0.76	(10.25)
Total Comprehensive Income attributable to					
Owners of the Company	465.87	326.00	333.21	1,492.89	1,353.53
Non Controlling Interest	-	-	-	-	-
	465.87	326.00	333.21	1,492.89	1,353.53
Paid up equity share capital (Face value of Rs 2.00 per share)	110.77	110.76	110.73	110.77	110.73
Other equity	-	-	-	13,222.72	11,743.76
XII Earnings per equity share (in Rs.)					
Basic	8.30*	5.92*	6.22*	26.95	24.66
Diluted	8.29*	5.91*	6.21*	26.93	24.63

*Not annualized



Handwritten signatures in blue ink, including a large 'S' and a signature that appears to be 'BS'.

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 27th April, 2026.
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 four foreign subsidiaries - Rossari Global FZCO (formerly known as Rossari Global DMCC), Rossari Bangladesh Limited, Rossari International Company Limited and Rossari (Singapore) Pte Ltd (incorporated on 18th December 2025), two step-down foreign subsidiaries - Rossari Biotech Trading FZE and Unistar Thai Co. Ltd. (100% subsidiary of Rossari Global FZCO), 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 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.
5. The figures for the quarter ended 31st March, 2026 and 31st March 2025 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.
6. During the quarter ended 31st March, 2026, the Parent Company has sold its Kanjurmarg Office for a consideration of Rs. 250 million. Consequently, the Company has recognised a gain of Rs. 192.67 million (net) under the head 'Other Income' in the Statement of Profit and Loss.
7. During the quarter ended 31st March, 2026, the Parent Company has allotted 2,000 equity shares of Rs. 2 each pursuant to exercise of options under the approved Rossari Employee Stock Option Plan - 2019.
8. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the 'New Labour Codes'). These codes have been made effective from 21st November, 2025.

The Group has estimated the revised gratuity liability as at 31st December 2025 and as at 31st March 2026 as per the New Labour Codes and the additional liability arising thereon has been recognized as part of employee benefit expenses in the current reporting period. No material additional liability on compensated absences and provident fund arose on account of the aforesaid codes. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
9. 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, 2026.
10. Previous year / period figures have been regrouped to make them comparable with the current year / period figures, wherever applicable, which are not material.

Place : Mumbai
Date : 27th April, 2026



For ROSSARI BIOTECH LIMITED

EDWARD MENEZES
Executive Chairman
DIN:00149205

ROSSARI BIOTECH LIMITED
Consolidated Balance Sheet as at 31st March, 2026

Particulars	Rs. In million	
	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	4,665.03	2,851.61
(b) Right of Use Assets	940.35	683.73
(c) Capital Work-in-Progress	1,733.01	1,401.87
(d) Goodwill	1,187.11	1,187.11
(e) Other Intangible Assets	1,052.02	1,261.00
(f) Investments accounted for using the equity method	269.82	262.76
(g) Financial Assets		
(i) Investments	2.12	2.11
(ii) Other Financial Assets	88.48	74.35
(h) Income Tax Assets (Net)	119.79	77.47
(i) Deferred Tax Assets (Net)	149.43	105.13
(j) Other Non-current Assets	243.99	623.33
TOTAL NON-CURRENT ASSETS	10,451.15	8,530.47
CURRENT ASSETS		
(a) Inventories	4,045.45	3,550.80
(b) Financial Assets		
(i) Investments	351.00	573.13
(ii) Trade Receivables	5,574.13	4,745.04
(iii) Cash and Cash Equivalents	753.07	442.02
(iv) Bank Balances other than (iii) above	169.07	129.61
(v) Loans	11.53	12.43
(vi) Other Financial Assets	59.16	32.31
(c) Other Current Assets	1,395.59	933.93
TOTAL CURRENT ASSETS	12,359.00	10,419.27
Non-Current Assets classified as held for sale	77.77	12.10
TOTAL ASSETS	22,887.92	18,961.84
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	110.77	110.73
(b) Other Equity	13,222.72	11,743.76
Equity Attributable to Owners of the Company	13,333.49	11,854.49
TOTAL EQUITY	13,333.49	11,854.49
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	943.26	1,000.32
(ii) Lease Liabilities	202.53	223.07
(b) Provisions	82.60	52.57
(c) Deferred Tax Liabilities (Net)	430.46	465.67
TOTAL NON-CURRENT LIABILITIES	1,658.85	1,741.63
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	3,136.60	879.41
(ii) Lease Liabilities	76.98	77.18
(iii) Trade Payables		
a) total outstanding dues of Micro Enterprises and Small Enterprises	358.53	235.24
b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	2,875.99	2,628.11
(iv) Other Financial Liabilities	1,160.07	1,148.71
(b) Other Current Liabilities	114.18	201.43
(c) Provisions	83.23	73.17
(d) Current Tax Liabilities (Net)	90.00	122.47
TOTAL CURRENT LIABILITIES	7,895.58	5,365.72
TOTAL EQUITY AND LIABILITIES	22,887.92	18,961.84

KS *[Signature]*



ROSSARI BIOTECH LIMITED

Consolidated Statement of Cash Flow for the year ended 31st March, 2026

Rs. In million

Particulars	For the year ended 31st	For the year ended 31st
	March, 2026	March, 2025
	Audited	Audited
A Cash flows from operating activities		
Profit before tax	2,025.15	1,851.85
Adjustments for:		
Depreciation and amortization expenses	791.24	670.73
(Gain)/loss on disposal of property, plant and equipment (net)	(195.49)	0.69
Allowance for expected credit loss (net)	11.76	27.13
Debit balances written off	3.66	2.34
Share-based payments expenses	33.30	0.68
Liabilities no longer required written back	(0.41)	(0.51)
Finance Costs	272.47	178.11
Interest Income	(13.51)	(8.57)
Share of profit in Joint Venture/Associate	(19.01)	(9.78)
Net gain on sale/fair value of investments	(9.07)	(18.98)
Net Unrealised foreign exchange (gain)/loss	(23.28)	2.55
Operating profit before working capital changes	2,876.81	2,696.24
Working Capital changes:		
(Increase) in Trade Receivables and other assets	(1,349.14)	(853.92)
(Increase) in Inventories	(494.64)	(727.54)
Increase in Trade Payables and other liabilities	305.23	851.69
Cash generated from Operations	1,338.26	1,966.47
Income taxes paid (net of refunds)	(687.58)	(592.04)
Net cash generated from operating activities	650.68	1,374.43
B Cash flows from investing activities		
Net redemption from / (investment in) Mutual Funds	231.18	(178.31)
Payments to acquire subsidiary	-	(3.15)
Dividend Received from an associate and joint venture	11.95	-
Interest Received	14.86	7.29
Purchase of property, plant and equipment and other intangible assets	(2,646.72)	(1,585.12)
Proceeds from sale of property, plant and equipment	241.74	0.21
Increase in bank balances not considered as cash and cash equivalents (net)	(47.82)	(77.87)
Net cash used in investing activities	(2,194.81)	(1,836.95)
C Cash flows from financing activities		
Repayment of long term borrowings	(195.56)	(385.79)
Proceeds from long term borrowings (net of expenses)	313.07	934.79
Proceeds from short term borrowings (net)	2,082.63	272.46
Interest paid	(225.86)	(136.28)
Principal Payment of lease liabilities	(65.98)	(30.30)
Payment of interest on lease liabilities	(25.73)	(28.89)
Proceeds from Issue of equity shares	8.33	50.67
Dividend paid on equity shares	(27.68)	(27.65)
Net cash generated from financing activities	1,863.22	649.01
Net increase in cash and cash equivalents (A+B+C)	319.09	186.49
Opening Cash and cash equivalents	442.02	251.70
Effects of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies	(8.04)	3.83
Closing Cash and cash equivalents	753.07	442.02

KS



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42nd Floor,
Building Commerz III,
International Business Park,
Oberoi Garden City,
Off Western Express Highway,
Goregaon (East),
Mumbai-400063
T +91 22 6626 2699

Independent Auditor's Report on Standalone Annual Financial Results 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 of Rossari Biotech Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Rossari Biotech Limited** ('the Company') for the year ended **31 March 2026**, 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').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the 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.



Rossari Biotech Limited

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 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 is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements 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 Statement 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 Company to cease to continue as a going concern; and



Rossari Biotech Limited
Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

- 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.
9. 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.
10. 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

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013



Bharat Shetty
Partner
Membership No. 106815

UDIN: 26106815IRCDTT3112

Place: Mumbai
Date: 27 April 2026

ROSSARI BIOTECH LIMITED

(An ISO 9001:2015, 14001:2015 & 45001:2018 Certified Company)

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

Rs. In million

Particulars	Quarter ended			Year Ended	
	31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	Refer Note 5	Unaudited	Refer Note 5	Audited	Audited
I INCOME					
Revenue from operations	5,161.38	4,506.58	4,266.53	17,520.66	14,316.28
Other Income	227.29	11.41	23.96	270.09	57.42
Total Income	5,388.67	4,517.99	4,290.49	17,790.75	14,373.70
II EXPENSES					
Cost of materials consumed	3,288.90	2,749.25	2,586.72	10,664.25	8,111.17
Purchase of stock-in-trade	580.43	585.45	618.21	2,384.63	2,530.00
Changes in inventory of finished goods, work-in-progress and stock-in-trade	42.51	25.49	(46.77)	19.31	(170.42)
Employee benefit expenses	177.52	187.31	157.62	694.62	600.11
Finance costs	38.10	39.53	30.75	133.49	95.84
Depreciation and amortisation expenses	89.71	74.69	76.63	309.33	276.90
Other expenses	436.04	455.27	428.75	1,674.50	1,383.07
Total Expenses	4,653.21	4,116.99	3,851.91	15,880.13	12,826.67
III Profit before exceptional items and tax [I-II]	735.46	401.00	438.58	1,910.62	1,547.03
IV Exceptional items	-	-	-	-	-
V Profit before tax [III-IV]	735.46	401.00	438.58	1,910.62	1,547.03
VI Tax Expense					
Current tax charge	135.08	105.20	123.51	449.05	421.86
Deferred tax charge/(credit)	53.08	(10.46)	(8.57)	33.19	(22.25)
Total Tax Expense	188.16	94.74	114.94	482.24	399.61
VII Profit after tax [V-VI]	547.30	306.26	323.64	1,428.38	1,147.42
VIII Other comprehensive income / (loss)					
A Items that will not be reclassified to profit or loss					
i Remeasurements of the defined benefit plans	2.15	(0.94)	(3.63)	(0.66)	(3.75)
ii Income tax relating to items that will not be reclassified to profit or loss	(0.54)	0.23	0.91	0.16	0.94
B Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
Total other comprehensive income/(loss)	1.61	(0.71)	(2.72)	(0.50)	(2.81)
IX Total comprehensive income (VII + VIII)	548.91	305.55	320.92	1,427.88	1,144.61
Paid up equity share capital (Face value of Rs 2 per share)	110.77	110.76	110.73	110.77	110.73
Other equity				12,074.17	10,661.01
X Earnings per equity share (in Rs.)					
Basic	9.88*	5.53*	5.85*	25.79	20.75
Diluted	9.88*	5.53*	5.84*	25.78	20.72

*Not annualized



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 27th April, 2026.
2. The standalone 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 Company deals in Specialty chemicals and considering that the nature of products and the predominant risk and returns of the products are similar, the Company considers it as one operating segment.
4. During the quarter ended 31st March, 2026, the Company has allotted 2,000 equity shares of Rs. 2 each pursuant to exercise of options under the approved Rossari Employee Stock Option Plan - 2019.
5. The figures for the quarter ended 31st March, 2026 and 31st March 2025 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.
6. During the quarter ended 31st March, 2026, the Company has sold its Kanjurmarg Office for a consideration of Rs. 250 million. Consequently, the Company has recognised a gain of Rs. 192.67 million (net) under the head 'Other Income' in the Statement of Profit and Loss.
7. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the 'New Labour Codes'). These codes have been made effective from 21st November, 2025.

The Company has estimated the revised gratuity liability as at 31st December 2025 and as at 31st March 2026 as per the New Labour Codes and the additional liability arising thereon has been recognized as part of employee benefit expenses in the current reporting period. No material additional liability on compensated absences and provident fund arose on account of the aforesaid codes. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.

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, 2026.
9. Previous year / period figures have been regrouped to make them comparable with the current year / period figures, wherever applicable, which are not material.

Place : Mumbai
Date : 27 April, 2026



For ROSSARI BIOTECH LIMITED

EDWARD MENEZES
Executive Chairman
DIN:00149205

ROSSARI BIOTECH LIMITED
Standalone Balance Sheet as at 31st March, 2026
Rs. In million

Particulars	As at	As at
	31st March, 2026	31st March, 2025
	Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	1,692.62	1,467.29
(b) Right of Use - Assets	419.04	242.63
(c) Capital Work-in-Progress	1,049.89	340.87
(d) Goodwill	10.60	10.60
(e) Other Intangible Assets	53.99	71.52
(f) Financial Assets		
(i) Investments	5,125.08	4,931.06
(ii) Other Financial Assets	33.40	35.72
(g) Income Tax Assets (Net)	49.63	21.44
(h) Deferred Tax Assets (Net)	33.15	66.18
(i) Other Non-current Assets	138.95	340.27
TOTAL NON-CURRENT ASSETS	8,606.35	7,527.58
CURRENT ASSETS		
(a) Inventories	1,797.27	1,788.31
(b) Financial Assets		
(i) Investments	351.00	452.88
(ii) Trade Receivables	5,184.30	3,746.02
(iii) Cash and Cash Equivalents	486.48	129.06
(iv) Bank Balances other than (iii) above	32.06	31.12
(v) Loans	403.76	355.98
(vi) Other Financial Assets	377.25	75.43
(c) Other Current Assets	397.89	390.73
TOTAL CURRENT ASSETS	9,030.01	6,969.53
Non-Current Assets classified as held for sale	-	12.10
TOTAL ASSETS	17,636.36	14,509.21
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	110.77	110.73
(b) Other Equity	12,074.17	10,661.01
TOTAL EQUITY	12,184.94	10,771.74
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	51.24	-
(ii) Lease Liabilities	135.84	163.66
(b) Provisions	52.40	30.65
TOTAL NON-CURRENT LIABILITIES	239.48	194.31
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	1,213.86	301.44
(ii) Lease Liabilities	41.32	31.83
(iii) Trade Payables		
a) total outstanding dues of Micro Enterprises and Small Enterprises	208.67	190.74
b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	3,459.54	2,668.52
(iv) Other Financial Liabilities	151.12	140.41
(b) Other Current Liabilities	39.63	78.02
(c) Provisions	39.03	33.49
(d) Current Tax Liabilities (Net)	58.77	98.71
TOTAL CURRENT LIABILITIES	5,211.94	3,543.16
TOTAL EQUITY AND LIABILITIES	17,636.36	14,509.21



ROSSARI BIOTECH LIMITED
Standalone Statement of Cash Flow for the year ended 31st March, 2026

Particulars	<i>Rs. In million</i>	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	Audited	Audited
A Cash flows from operating activities		
Profit before tax	1,910.62	1,547.03
Adjustments for:		
Depreciation and amortisation expenses	309.33	276.90
(Gain)/Loss on disposal of property, plant and equipment (net)	(195.46)	1.07
Provision for expected credit loss (net)	1.50	21.15
Debit balances written off	3.66	2.34
Net gain on sale/fair value of investments	(7.82)	(18.17)
Share-based payments expenses	14.00	0.53
Liabilities no longer required writeback	(0.41)	(0.51)
Guarantee Commission / Fees	(17.58)	-
Finance Costs	121.31	95.84
Dividend Income	(1.75)	-
Interest Income	(34.12)	(26.58)
Net Unrealised foreign exchange (gain)	(42.57)	(15.39)
Operating profit before working capital changes	2,060.71	1,884.21
Changes in working capital:		
(Increase) in Trade Receivables and other assets	(1,724.83)	(976.40)
(Increase) in Inventories	(8.96)	(277.02)
Increase in Trade Payables and other liabilities	775.68	684.00
Cash generated from Operations	1,102.60	1,314.79
Income taxes paid (net of refunds)	(515.31)	(392.81)
Net cash flows generated from operating activities	587.29	921.98
B Cash flows from investing activities		
Net Redemption of/(Investments in) Mutual Funds	109.70	(59.07)
Investment in subsidiaries	(194.02)	(25.11)
Loans given to a subsidiary company	(23.57)	(106.05)
Loans repaid by subsidiary company	-	0.30
Dividend Received from associate	1.75	-
Interest Received	24.41	20.14
Guarantee Commission / Fees received	17.58	-
Purchase of property, plant and equipment and other intangible assets	(1,187.42)	(529.70)
Proceeds from sale of property, plant and equipment	241.74	0.21
(Increase)/Decrease in bank balances not considered as cash and cash equivalents (net)	(4.21)	0.11
Net cash flows used in investing activities	(1,014.04)	(699.17)
C Cash flows from financing activities		
Repayment of long term borrowing	(2.67)	(349.20)
Proceeds from long term Borrowings	63.07	-
Proceeds from short term borrowing (net)	903.26	100.17
Interest paid	(101.18)	(77.37)
Payment of lease liabilities	(34.50)	(8.66)
Payment of interest on lease liabilities	(17.34)	(10.69)
Proceeds from Issue of equity shares (net of share issue expenses)	8.33	50.67
Dividend paid on equity shares	(27.68)	(27.65)
Net cash generated from / (used in) financing activities	791.29	(322.73)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	364.54	(99.92)
Opening Cash and cash equivalents	129.06	225.48
Effects of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies	(7.12)	3.50
Closing Cash and cash equivalents	486.48	129.06



**DECLARATION FROM MD AND CFO
IN TERMS OF REGULATION 33 (3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015**

We, Sunil Chari, Managing Director and Ketan Sablok, Chief Financial Officer of Rossari Biotech Limited, hereby declare that the Statutory Auditors of the Company, M/s. Walker Chandiok & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013), have issued an unmodified opinion on Annual Audited Financial Results (Standalone and Consolidated) of the Company, for the Financial Year ended March 31, 2026.

For Rossari Biotech Limited



Sunil Chari
Managing Director
DIN: 00149083



Ketan Sablok
Group - Chief Financial Officer

Date: April 27, 2026

Place: Mumbai

ROSSARI BIOTECH LIMITED

(An ISO 9001:2015 & 14001:2015 Certified Company) (CIN: L24100MH2009PLC194818)

Regd. Office: Rossari House, Golden Oak, LBS Marg, Surya Nagar, Opp. Mahindra Showroom, Vikhroli (West), Mumbai - 400079, Maharashtra, India. T: +91-22-6123 3800

Factory : Plot No. 10 & 11, Survey No. 90/1/10 & 90/1/11/1, Khumbharwadi, Village Naroli, Silvassa - 396235, Dadra & Nagar Haveli (U.T.), India. T: 0260-669 3000

: Plot No. D3-24-2 & D3-24-3, Phase III, GIDC Dahej, Village Galenda, Taluka Vagra, Bharuch, Gujarat - 392130, India. T: +91-2641-661621

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