

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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

1. We have reviewed the accompanying statement of unaudited consolidated 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 (refer Annexure 1 for the list of subsidiaries, associate and joint venture included in the Statement) for the quarter ended **30 September 2026** and the consolidated year to date results for the period 1 April 2026 to 30 September 2026, 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. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Rossari Biotech Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. We did not review the interim financial results of five subsidiaries included in the Statement, whose financial results reflect total assets of ₹ 13,130.97 million as at 30 September 2026, and total revenues of ₹ 5,231.06 million and ₹ 10,801.73 million, total net profit after tax of ₹ 106.23 million and ₹ 189.94 million, total comprehensive income of ₹ 106.73 million and ₹ 190.93 million, for the quarter and six-months period ended on 30 September 2026, respectively, and cash flows (net) of ₹ (20.14) million for the six months period ended 30 September 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 4.09 million and ₹ 7.79 million and total comprehensive income of ₹ 4.09 million and ₹ 7.79 million, for the quarter and six-months period ended on 30 September 2026, respectively, as considered in the Statement, in respect of an associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, of these subsidiaries, one subsidiary company is located outside India, whose interim financial results have been prepared in accordance with accounting principles generally accepted in its country of domicile and which have been reviewed by other auditor under generally accepted auditing standards applicable therein. The Holding Company's management has converted the financial results of such subsidiary from accounting principles generally accepted in its country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of this subsidiary is based on the review report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion 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.

6. The Statement includes the interim financial information of three subsidiaries, which has not been reviewed by their auditors, whose interim financial information reflects total assets of ₹ 83.12 million as at 30 September 2026, and total revenues of ₹ 2.44 million and ₹ 2.44 million, total net loss after tax of ₹ 7.97 million and ₹ 16.77 million, total comprehensive loss of ₹ 7.97 million and ₹ 16.77 million, for the quarter and six-months period ended on 30 September 2026, respectively, and cash flows (net) of ₹ 2.30 million for the six months period ended 30 September 2026 as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 0.60 million and ₹ 1.47 million, and total comprehensive income of ₹ 0.60 million and ₹ 1.47 million for the quarter and six-months period ended on 30 September 2026 respectively, in respect of a joint venture, based on its interim financial information, which have not been reviewed by its auditor, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the aforesaid subsidiaries and joint venture, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

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

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Bharat Shetty

Partner

Membership No. 106815

UDIN: 26106815PHKCEI9454

Place: Mumbai

Date: 17 October 2026

Rossari Biotech Limited
Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and
Year to Date 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



ROSSARI BIOTECH LIMITED

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



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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	Quarter Ended			Half Year ended		Rs. In million
	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	Year Ended 31st March, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I INCOME						
Revenue from operations	6,975.60	6,972.00	5,861.07	13,947.60	11,298.23	23,963.65
Other Income	5.99	31.87	16.04	37.86	28.04	223.78
Total Income	6,981.59	7,003.87	5,877.11	13,985.46	11,326.27	24,187.43
II EXPENSES						
Cost of materials consumed	4,756.43	5,146.78	4,072.12	9,903.21	7,416.11	16,036.78
Purchase of stock-in-trade	177.86	146.63	293.88	324.49	583.45	934.15
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(161.21)	(385.16)	(357.45)	(546.37)	(277.53)	(283.66)
Employee benefits expense	436.16	440.44	377.99	876.60	752.64	1,547.48
Finance costs	86.77	109.77	60.91	196.54	118.19	285.43
Depreciation and amortisation expenses	300.96	256.15	182.33	557.11	359.82	791.24
Other expenses	896.62	817.11	755.29	1,713.73	1,425.77	2,869.87
Total Expenses	6,493.59	6,531.72	5,385.07	13,025.31	10,378.45	22,181.29
III Profit before Share of profit of joint venture, associate, exceptional items and tax [I-II]	488.00	472.15	492.04	960.15	947.82	2,006.14
IV Share of profit of joint venture and associate	4.69	4.57	4.68	9.26	9.89	19.01
V Profit before exceptional items and tax [III+IV]	492.69	476.72	496.72	969.41	957.71	2,025.15
VI Exceptional items	-	-	-	-	-	-
VII Profit before tax [V-VI]	492.69	476.72	496.72	969.41	957.71	2,025.15
VIII Tax Expense						
Current tax charge	123.10	161.22	160.51	284.32	321.56	612.79
Deferred tax charge/ (credit)	(19.48)	(35.45)	(32.55)	(54.93)	(68.57)	(79.77)
Total Tax Expense	103.62	125.77	127.96	229.39	252.99	533.02
IX Profit after tax [VII-VIII]	389.07	350.95	368.76	740.02	704.72	1,492.13
X Other comprehensive income / (loss)						
A Items that will not be reclassified to profit or loss						
i Remeasurements of the defined benefit plans	0.49	0.50	(3.41)	0.99	(6.51)	1.86
ii Income tax relating to items that will not be reclassified to profit or loss	(0.12)	(0.13)	0.86	(0.25)	1.64	(0.47)
B Items that will be reclassified subsequently to profit or loss						
i Exchange difference on translation of foreign operations	8.23	4.20	(0.09)	12.43	1.17	(0.84)
ii Income tax relating to items that will be reclassified to profit or loss	(2.07)	(1.06)	-	(3.13)	-	0.21
Total other comprehensive income/(loss)	6.53	3.51	(2.64)	10.04	(3.70)	0.76
XI Total comprehensive income (IX + X)	395.60	354.46	366.12	750.06	701.02	1,492.89
Profit for the period/year attributable to						
Owners of the Company	389.07	350.95	368.76	740.02	704.72	1,492.13
Non Controlling Interest	-	-	-	-	-	-
	389.07	350.95	368.76	740.02	704.72	1,492.13
Other Comprehensive Income/(Loss) attributable to						
Owners of the Company	6.53	3.51	(2.64)	10.04	(3.70)	0.76
Non Controlling Interest	-	-	-	-	-	-
	6.53	3.51	(2.64)	10.04	(3.70)	0.76
Total Comprehensive Income attributable to						
Owners of the Company	395.60	354.46	366.12	750.06	701.02	1,492.89
Non Controlling Interest	-	-	-	-	-	-
	395.60	354.46	366.12	750.06	701.02	1,492.89
Paid up equity share capital (Face value of Rs 2.00 per share)	110.79	110.78	110.73	110.79	110.73	110.77
Other equity						13,222.72
XII Earnings per equity share (in Rs.)						
Basic	7.02*	6.34*	6.66*	13.36*	12.76*	26.95
Diluted	7.02*	6.33*	6.65*	13.36*	12.74*	26.93

*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 17th October, 2026.
2. The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and 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. During the quarter ended 30th September, 2026, the Parent Company has allotted 2,500 equity shares of Rs. 2 each pursuant to exercise of options under the approved Rossari Employee Stock Option Plan - 2019.
6. Previous year / period figures have been regrouped to make them comparable with the current year / period figures, wherever applicable, which are not material.

For ROSSARI BIOTECH LIMITED



EDWARD MENEZES
Executive Chairman
DIN:00149205

Place : Mumbai
Date : 17 October, 2026



ROSSARI BIOTECH LIMITED
Consolidated Statement of Assets and Liabilities as at 30th September, 2026

Particulars	Rs. In million	
	As at	As at
	30th September, 2026	31st March, 2026
	Unaudited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	5,107.34	4,665.03
(b) Right of Use Assets	917.14	940.35
(c) Capital Work-in-Progress	1,562.10	1,733.01
(d) Goodwill	1,187.11	1,187.11
(e) Other Intangible Assets	957.66	1,052.02
(f) Investments accounted for using the equity method	279.06	269.82
(g) Financial Assets		
(i) Investments	0.11	2.12
(ii) Other Financial Assets	97.06	88.48
(h) Income Tax Assets (Net)	118.86	119.79
(i) Deferred Tax Assets (Net)	172.43	149.43
(j) Other Non-current Assets	189.02	243.99
TOTAL NON- CURRENT ASSETS	10,587.89	10,451.15
CURRENT ASSETS		
(a) Inventories	4,439.85	4,045.45
(b) Financial Assets		
(i) Investments	300.22	351.00
(ii) Trade Receivables	5,536.69	5,574.13
(iii) Cash and Cash Equivalents	844.44	753.07
(iv) Bank Balances other than (iii) above	264.30	169.07
(v) Loans	9.82	11.53
(vi) Other Financial Assets	64.02	59.16
(c) Other Current Assets	1,547.40	1,395.59
TOTAL CURRENT ASSETS	13,006.74	12,359.00
Non-Current Assets classified as held for sale	-	77.77
TOTAL ASSETS	23,594.63	22,887.92
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	110.79	110.77
(b) Other Equity	13,965.18	13,222.72
Equity Attributable to Owners of the Company	14,075.97	13,333.49
TOTAL EQUITY	14,075.97	13,333.49
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	820.81	943.26
(ii) Lease Liabilities	171.71	202.53
(b) Provisions	95.05	82.60
(c) Deferred Tax Liabilities (Net)	402.11	430.46
TOTAL NON CURRENT LIABILITIES	1,489.68	1,658.85
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	2,796.91	3,136.60
(ii) Lease Liabilities	91.13	76.98
(iii) Trade Payables		
a) total outstanding dues of Micro Enterprises and Small Enterprises	303.35	358.53
b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	3,132.50	2,875.99
(iv) Other Financial Liabilities	1,238.52	1,160.07
(b) Other Current Liabilities	260.47	114.18
(c) Provisions	87.65	83.23
(d) Current Tax Liabilities (Net)	118.45	90.00
TOTAL CURRENT LIABILITIES	8,028.98	7,895.58
TOTAL EQUITY AND LIABILITIES	23,594.63	22,887.92

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ROSSARI BIOTECH LIMITED

Consolidated Statement of Cash Flow for the half year ended 30th September, 2026

Particulars	Rs. In million	
	For the half year ended 30th September, 2026	For the half year ended 30th September, 2025
A Cash flows from operating activities		
Profit before tax	969.41	957.71
Adjustments for:		
Depreciation and amortization expenses	557.11	359.82
Gain on disposal of property, plant and equipment (net)	(21.89)	(1.82)
Allowance for expected credit loss (net)	27.99	2.50
Debit balances written off	0.49	-
Share-based payments expenses	14.83	15.99
Liabilities no longer required written back	(0.09)	-
Finance Costs	199.90	111.48
Interest Income	(8.82)	(6.56)
Share of profit in Joint Venture/Associate	(9.26)	(9.89)
Net gain on sale/fair value of investments	(3.50)	(7.13)
Net Unrealised foreign exchange loss/(gain)	4.28	(39.47)
Operating profit before working capital changes	1,730.45	1,382.63
Working Capital changes:		
(Increase) in Trade Receivables and other assets	(158.34)	(976.08)
(Increase) in Inventories	(394.40)	(261.24)
Increase/(Decrease) in Trade Payables and other liabilities	391.45	(83.97)
Cash generated from Operations	1,569.16	61.34
Income taxes paid (net of refunds)	(254.93)	(311.66)
Net cash generated from/(used in) operating activities	1,314.23	(250.32)
B Cash flows from investing activities		
Net redemption from Mutual Funds	56.28	380.21
Interest Received	8.38	7.65
Purchase of property, plant and equipment and other intangible assets	(573.83)	(1,417.87)
Proceeds from sale of property, plant and equipment	103.54	2.41
Increase in bank balances not considered as cash and cash equivalents (net)	(89.70)	(35.61)
Net cash used in investing activities	(495.33)	(1,063.21)
C Cash flows from financing activities		
Repayment of long term borrowings	(152.04)	-
Proceeds from long term borrowings (net of expenses)	29.59	187.55
(Repayment)/Proceeds from short term borrowings (net)	(339.69)	1,171.11
Interest paid	(186.61)	(88.62)
Principal Payment of lease liabilities	(40.13)	(14.39)
Payment of interest on lease liabilities	(11.78)	(12.81)
Proceeds from Issue of equity shares	4.57	1.36
Dividend paid on equity shares	(27.70)	(27.68)
Net cash (used in)/ generated from financing activities	(723.79)	1,216.52
Net increase/(decrease) in cash and cash equivalents (A+B+C)	95.11	(97.01)
Opening Cash and cash equivalents	753.07	442.02
Effects of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies	(3.74)	10.01
Closing Cash and cash equivalents	844.44	355.02




Walker ChandioK & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Rossari Biotech Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Rossari Biotech Limited** ('the Company') for the quarter ended **30 September 2026** and year to date results for the period 1 April 2026 to 30 September 2026, 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. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Rossari Biotech Limited
Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and
Year to Date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015 (as amended)

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Bharat Shetty
Partner
Membership No. 106815

UDIN : 26106815GIXFWM6858

Place: Mumbai
Date: 17 October 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 HALF YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	Quarter ended			Half Year Ended		Rs. In million
	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I INCOME						
Revenue from operations	4,952.76	4,822.75	4,195.12	9,775.51	7,852.70	17,520.66
Other Income	16.86	21.88	13.97	38.74	31.39	270.09
Total Income	4,969.62	4,844.63	4,209.09	9,814.25	7,884.09	17,790.75
II EXPENSES						
Cost of materials consumed	3,145.35	2,943.94	2,508.67	6,089.29	4,626.10	10,664.25
Purchase of stock-in-trade	784.96	755.51	717.91	1,540.47	1,218.75	2,384.63
Changes in inventory of finished goods, work-in-progress and stock-in-trade	(214.25)	(137.44)	(142.09)	(351.69)	(48.69)	19.31
Employee benefit expenses	208.82	203.87	173.13	412.69	329.79	694.62
Finance costs	20.77	38.43	24.93	59.20	55.86	133.49
Depreciation and amortisation expenses	107.33	83.36	73.43	190.69	144.93	309.33
Other expenses	455.11	492.75	433.39	947.86	783.19	1,674.50
Total Expenses	4,508.09	4,380.42	3,789.37	8,888.51	7,109.93	15,880.13
III Profit before exceptional items and tax [I-II]	461.53	464.21	419.72	925.74	774.16	1,910.62
IV Exceptional items	-	-	-	-	-	-
V Profit before tax [III-IV]	461.53	464.21	419.72	925.74	774.16	1,910.62
VI Tax Expense						
Current tax charge	120.28	119.88	112.35	240.16	208.77	449.05
Deferred tax charge/(credit)	(1.06)	1.67	(5.12)	0.61	(9.43)	33.19
Total Tax Expense	119.22	121.55	107.23	240.77	199.34	482.24
VII Profit after tax [V-VI]	342.31	342.66	312.49	684.97	574.82	1,428.38
VIII Other comprehensive income / (loss)						
A Items that will not be reclassified to profit or loss						
i Remeasurements of the defined benefit plans	(0.17)	(0.16)	(0.93)	(0.33)	(1.87)	(0.66)
ii Income tax relating to items that will not be reclassified to profit or loss	0.04	0.04	0.23	0.08	0.47	0.16
B Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
Total other comprehensive income/(loss)	(0.13)	(0.12)	(0.70)	(0.25)	(1.40)	(0.50)
IX Total comprehensive income (VII + VIII)	342.18	342.54	311.79	684.72	573.42	1,427.88
Paid up equity share capital (Face value of Rs 2 per share)	110.79	110.78	110.73	110.79	110.73	110.77
Other equity						12,074.17
X Earnings per equity share (in Rs.)						
Basic	6.18*	6.19*	5.64*	12.37*	10.40*	25.79
Diluted	6.18*	6.18*	5.64*	12.36*	10.40*	25.78

*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 17th October, 2026.
2. The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and 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 30th September, 2026, the Company has allotted 2,500 equity shares of Rs. 2 each pursuant to exercise of options under the approved Rossari Employee Stock Option Plan - 2019.
5. Previous year / period figures have been regrouped to make them comparable with the current year / period figures, wherever applicable, which are not material.

**For ROSSARI BIOTECH LIMITED****EDWARD MENEZES****Executive Chairman****DIN:00149205**

Place : Mumbai

Date : 17 October, 2026



ROSSARI BIOTECH LIMITED
Standalone Statement of Assets and Liabilities as at 30th September, 2026

Particulars	Rs. In million	
	As at	As at
	30th September, 2026	31st March, 2026
	Unaudited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	2,095.20	1,692.62
(b) Right of Use - Assets	397.11	419.04
(c) Capital Work-in-Progress	786.72	1,049.89
(d) Goodwill	10.60	10.60
(e) Other Intangible Assets	45.32	53.99
(f) Financial Assets		
(i) Investments	5,125.08	5,125.08
(ii) Other Financial Assets	34.33	33.40
(g) Income Tax Assets (Net)	52.62	49.63
(h) Deferred Tax Assets (Net)	32.62	33.15
(i) Other Non-current Assets	107.18	138.95
TOTAL NON-CURRENT ASSETS	8,686.78	8,606.35
CURRENT ASSETS		
(a) Inventories	2,037.87	1,797.27
(b) Financial Assets		
(i) Investments	300.22	351.00
(ii) Trade Receivables	5,243.63	5,184.30
(iii) Cash and Cash Equivalents	669.83	486.48
(iv) Bank Balances other than (iii) above	38.98	32.06
(v) Loans	409.80	403.76
(vi) Other Financial Assets	265.46	377.25
(c) Other Current Assets	341.10	397.89
TOAL CURRENT ASSETS	9,306.89	9,030.01
TOTAL ASSETS	17,993.67	17,636.36
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	110.79	110.77
(b) Other Equity	12,750.77	12,074.17
TOTAL EQUITY	12,861.56	12,184.94
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	46.11	51.24
(ii) Lease Liabilities	112.87	135.84
(b) Provisions	59.23	52.40
TOTAL NON-CURRENT LIABILITIES	218.21	239.48
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	805.37	1,213.86
(ii) Lease Liabilities	44.50	41.32
(iii) Trade Payables		
a) total outstanding dues of Micro Enterprises and Small Enterprises	231.52	208.67
b) total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	3,426.09	3,459.54
(iv) Other Financial Liabilities	191.65	151.12
(b) Other Current Liabilities	88.08	39.63
(c) Provisions	40.02	39.03
(d) Current Tax Liabilities (Net)	86.67	58.77
TOTAL CURRENT LIABILITIES	4,913.90	5,211.94
TOTAL EQUITY AND LIABILITIES	17,993.67	17,636.36



ROSSARI BIOTECH LIMITED

Standalone Statement of Cash Flow for the half year ended 30th September, 2026

Particulars	Rs. In million	
	For the half year ended 30th September, 2026	For the half year ended 30th September, 2025
	Unaudited	Unaudited
A Cash flows from operating activities		
Profit before tax	925.74	774.16
Adjustments for:		
Depreciation and amortisation expenses	190.69	144.93
(Gain)/Loss on disposal of property, plant and equipment (net)	(1.23)	(1.82)
Provision for expected credit loss (net)	23.50	-
Debit balances written off	0.49	-
Net gain on sale/fair value of investments	(3.50)	(5.87)
Share-based payments expenses	8.59	4.57
Liabilities no longer required written back	(0.09)	-
Guarantee Commission Fees	(7.53)	-
Finance Costs	63.24	49.16
Interest Income	(18.61)	(16.75)
Net Unrealised foreign exchange loss/(gain)	22.66	(20.67)
Operating profit before working capital changes	1,203.95	927.71
Changes in working capital:		
Decrease/(Increase) in Trade Receivables and other assets	71.44	(1,119.28)
(Increase) in Inventories	(240.60)	(40.33)
Increase in Trade Payables and other liabilities	57.08	594.38
Cash generated from Operations	1,091.87	362.48
Income taxes paid (net of refunds)	(215.25)	(199.86)
Net cash flows generated from operating activities	876.62	162.62
B Cash flows from investing activities		
Net Redemption of Mutual Funds	54.28	258.72
Interest received	14.01	12.26
Purchase of property, plant and equipment and other intangible assets	(238.23)	(617.59)
Proceeds from sale of property, plant and equipment	2.88	2.41
Decrease/(Increase) in bank balances not considered as cash and cash equivalents (net)	(0.75)	(2.54)
Net cash flows used in investing activities	(167.81)	(346.74)
C Cash flows from financing activities		
Repayment of long term borrowings	(4.72)	-
(Repayment of)/Proceeds from short term borrowing (net)	(408.90)	367.98
Interest paid	(59.65)	(39.13)
Payment of lease liabilities	(19.81)	(14.86)
Payment of interest on lease liabilities	(6.76)	(9.82)
Proceeds from Issue of equity shares	4.57	1.35
Dividend paid on equity shares	(27.70)	(27.68)
Net cash (used in) / generated from financing activities	(522.97)	277.84
Net increase in cash and cash equivalents (A+B+C)	185.84	93.72
Opening Cash and cash equivalents	486.48	129.06
Effects of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies	(2.49)	9.51
Closing Cash and cash equivalents	669.83	232.29

