

Independent Auditor's Limited Review Report on the Unaudited Standalone Quarterly Financial Results for the Quarter ended September 30, 2024 and Year to Date Results for the period April 1, 2024 to September 30, 2024 of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Rossell Techsys Limited
Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road,
Kolkata, Kolkata, West Bengal, India, 700017

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Rossell Techsys Limited (the 'Company'), for the Quarter ended September 30, 2024 and Year to Date Results for the period April 1, 2024 to September 30, 2024 (the 'Statement') attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the 'Listing Regulations').
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors at their meeting held on November 12, 2024 and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel responsible for financial and accounting matters, and applying the analytical and other review procedures to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matters

1. The statement includes comparative figures as at and for the year ended March 31, 2024, which have been extracted from the Restated Standalone Financial Information prepared by the Company and examined by us for inclusion in the Draft Information Memorandum ("IM") related to the proposed listing of its equity shares. The Board of Directors approved the said Restated Standalone Financial Information at their meeting on September 25, 2024. These financials were prepared in compliance with the requirements of the ICDR Regulations and the Guidance Note on Reports in Company Prospectuses (Revised 2019), as amended, issued by the Institute of Chartered Accountants of India (ICAI) (the "Guidance Note").

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

2. The statement includes comparative figures for the quarter ended September 30, 2023; and year to date Results for the period April 1, 2023 to September 30, 2023 which have not been reviewed by us and are solely based on management certified accounts.

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

for **Raghavan, Chaudhuri & Narayanan**

Chartered Accountants

Firm Regn. No: 007761S



V Sathyanarayanan

Partner

Membership No. 027716

Date: November 12, 2024

Place: Bengaluru

UDIN: 24027716BKCNTB3932



ROSSELL TECHSYS LIMITED Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017 Tel: +91 806 843 4500, Website: www.rosselltechsys.com Email: investors@rosselltechsys.com CIN: U29299WB2022PLC258641 STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024 <i>(INR in Lakhs)</i>						
S.No.	Particulars	Quarter Ended			Period ended	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Income					
	(a) Revenue from Operations	5,109.10	4,478.77	5,990.08	9,587.87	10,243.87
	(b) Other income	26.01	81.55	78.52	107.56	131.21
	Total Income	5,135.11	4,560.32	6,068.60	9,695.43	10,375.08
2	Expenses					
	(a) Cost of materials consumed	3,217.13	2,565.62	3,354.30	5,785.85	4,815.48
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(694.28)	76.72	(353.46)	(617.56)	247.65
	(c) Employee benefit expense	1,312.58	1,153.56	1,050.98	2,466.14	1,927.89
	(d) Finance cost	367.61	319.11	307.08	686.72	586.67
	(e) Depreciation and amortization expense	253.70	224.50	221.24	478.20	455.01
	(f) Other expenses	672.47	818.64	772.50	1,488.01	1,430.04
	Total Expenses	5,129.21	5,158.15	5,352.64	10,287.36	9,462.74
3	Profit (Loss) before Extraordinary items and Tax (1-2)	5.90	(597.83)	715.96	(591.93)	912.34
4	Exceptional Items - Merger/ Demerger Expenses	-	-	-	-	-
5	Profit for the Period before the Tax (3-4)	5.90	(597.83)	715.96	(591.93)	912.34
6	Tax expense					
	(a) Current Tax	-	-	74.19	-	-
	(b) Deferred Tax - Charge / (Credit)	1.48	(150.46)	0.34	(148.98)	0.68
7	Profit (Loss) for the Period(5-6)	4.42	(447.37)	641.43	(442.95)	911.66
8	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-
9	Total Comprehensive Income (7+8)	4.42	(447.37)	641.43	(442.95)	911.66
10	Paidup Equity share Capital (Ordinary share of Rs.2 each)	-	-	-	-	-
11	Reserves (excluding Revaluation Reserve)	-	-	-	-	-
12	Earning per Share (Rs)					
	(i) Basic	0.01	(1.19)	1.70	(1.18)	2.42
	(ii) Diluted	0.01	(1.19)	1.70	(1.18)	2.42

Notes:

- The Hon'ble National Company Law Tribunal, Kolkata bench has approved the Scheme vide its order dated April 25, 2024 under the applicable provisions of the Companies Act, 2013. Certified copy of the said order was received by the Company and filed with the Registrar of Companies on August 30, 2024. As per the Scheme, the Rossell India Limited transferred assets and liabilities of its Techsys Division to the Company at the respective book values from the appointed date i.e. April 1, 2023. Accordingly, the Company has restated Financial Result of the Company w.e.f April 1 2023.
- The comparative figures for the quarter ended September 30, 2023; and year to date Results for the period April 1, 2023 to September 30, 2023 are based on the restated financial results prepared by the Company.
- The figures of the last quarter are the balancing figures between the unaudited figures in respect of the Half year ended and the first quarter of the respective financial year, which were subjected to limited review.
- The above unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2024.
- Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.
- The company operates in only one segment - Engineering and Manufacturing in Aerospace and Defense.

for ROSSELL TECHSYS LIMITED

Place: Bengaluru
Date: November 12, 2024



Rishab Mohan Gupta
Rishab Mohan Gupta
Managing Director



ROSSELL TECHSYS LIMITED Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017 Tel:+91 806 843 4500, Website:www.rosselltechsys.com Email: investors@rosselltechsys.com CIN: U29299WB2022PLC258641 STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES <i>(INR in Lakhs)</i>			
S.No	Particulars	Period Ended	Year Ended
		30.09.2024	31.03.2024
		(Unaudited)	(Restated)
I	ASSETS		
	Non-current assets		
(a)	Property, Plant and Equipment	9,628.64	9,672.92
(b)	Capital work-in-progress	651.66	526.12
(c)	Other Intangible Assets	1,317.17	641.80
(d)	Intangible Assets under Development	197.87	497.04
(e)	Financial Assets		
	i. Investments	75.13	75.13
	ii. Other Non Financial Assets	0.20	0.10
	Total Non-Current Assets	11,870.67	11,413.11
	Current assets		
(a)	Inventories	22,882.56	17,525.78
(b)	Financial Assets		
	i. Trade Receivables	5,617.41	6,125.86
	ii. Cash and Cash Equivalents	202.68	75.71
(c)	Other Current Assets	1,202.54	858.76
	Total Current Assets	29,905.19	24,586.11
	TOTAL ASSETS	41,775.86	35,999.22
II	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	11,325.83	11,825.33
	Total Equity	12,079.76	12,579.26
	Liabilities		
	Non-Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	-	499.82
(b)	Deferred Tax Liabilities (Net)	266.80	415.77
	Total Non-Current Liabilities	266.80	915.59
	Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	19,556.80	16,251.82
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	154.78	199.85
	- Total outstanding dues other than micro enterprises and small enterprises	7,013.79	3,918.94
	iii. Other Financial Liabilities	107.93	100.52
(b)	Other Current Liabilities	2,299.25	1,736.49
(c)	Current Tax Liabilities (Net)	296.75	296.75
	Total Current Liabilities	29,429.30	22,504.37
	TOTAL LIABILITIES	29,696.10	23,419.96
	TOTAL EQUITY AND LIABILITIES	41,775.86	35,999.22
Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification. for ROSSELL TECHSYS LIMITED  Rishab Mohan Gupta Managing Director  			
Place : Bengaluru Date: November 12, 2024			

ROSSELL TECHSYS LIMITED Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017 Tel:+91 806 843 4500, Website:www.rosselltechsys.com Email: investors@rosselltechsys.com CIN: U29299WB2022PLC258641 STATEMENT OF UNAUDITED STANDALONE CASHFLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024 <i>(INR in Lakhs)</i>		
Particulars	Period Ended 30.09.2024 (Unaudited)	Period Ended 30.09.2023 (Unaudited)
A. Cash Flow from Operating Activities		
Profit Before Tax	(591.93)	911.66
Adjustment for :		
Depreciation and Amortization expense	478.20	455.01
Finance Cost	686.72	586.67
Net Gain on Foreign Currency Transaction and Translation	(107.56)	(131.21)
	1,057.36	910.47
Operating Profit before Working Capital Changes	465.43	1,822.13
Adjustment for :		
Trade Receivables, Loans, Advances and Other Assets	508.48	(849.56)
Other current assets	(343.78)	(85.68)
Other Non Current Assets	-	2.42
Other Financial Assets	-	(0.10)
Other financial liabilities (excluding current maturities of debt)	7.41	(103.36)
Other current liabilities	562.76	(94.50)
Inventories	(5,356.78)	(1,474.83)
Trade Payable, Other Liabilities and Provisions	3,049.78	584.12
	(1,572.13)	(2,021.48)
Cash Generated from Operations	(1,106.70)	(199.35)
Direct Taxes (Net of refund)	-	-
Net Cash Flow from Operating Activities (A)	(1,106.70)	(199.35)
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment & Intangible Asset	(935.68)	(567.73)
Increase in Other Financial asset	(0.10)	-
Net Cash Flow from/(Used in) Investing Activities (B)	(935.78)	(567.73)
C. Cash Flow from Financing Activities		
Proceeds of Working Capital Loan from Bank (Net)	3,304.98	1,783.68
Repayment of Term Loan From Banks	(499.82)	(499.82)
Payment of Interest/ Other Borrowing Cost	(686.72)	(586.67)
Payment of Dividend	(56.55)	-
Gain/ (Loss) on Foreign Currency Translations	107.56	131.21
Net Cash Flow from Financing Activities (C)	2,169.45	828.40
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	126.97	61.32
Cash and Cash Equivalents at the beginning of the year	75.71	5.49
Cash and Cash Equivalents at the end of the Period	202.68	66.81
for ROSSELL TECHSYS LIMITED		
Place: Bengaluru Date: November 12, 2024 	 Rishab Mohan Gupta Managing Director	

Independent Auditor's Limited Review Report on the Unaudited Consolidated Quarterly Financial Results for the Quarter ended September 30, 2024 and Year to Date Results for the period April 1, 2024 to September 30, 2024 of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors,
Rossell Techsys Limited
Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road,
Kolkata, Kolkata, West Bengal, India, 700017

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Rossell Techsys Limited (the 'Parent Company') and its subsidiary (the Parent Company and its subsidiary together referred to as "the Group") for the Quarter ended September 30, 2024 and Year to Date Results for the period April 1, 2024 to September 30, 2024 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").
2. This statement which is the responsibility of the Parent Company's Management and approved by the Board of Directors of the parent company at their meeting held on November 12, 2024 has been compiled on the basis of the related Consolidated Financial Statements prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with 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 in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel responsible for financial and accounting matters, and applying analytical and other review procedures to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. We did not audit the financial statements/financial information of 1 subsidiary included in the statement, whose interim financial statements/financial information reflects total assets (before consolidation adjustments) of Rs. 257.90 lakhs as at September 30, 2024, total revenue (before consolidation adjustments) of Rs. 285.65 lakhs and Rs. 650.05, total net profit/(loss) after tax (before consolidation adjustments) of Rs. (13.95) lakhs and Rs. 33.39 and total comprehensive income of Rs. (13.95) and Rs. 33.39 lakhs for the quarter ended September 30, 2024, and for the period April 1, 2024 to September 30, 2024 respectively, and total net cash inflows (net) of Rs 52.94 lakhs for the period April 1, 2024 to September 30, 2024 on that date, as considered in the consolidated financial statements. This financial statements / financial information is unaudited and have been furnished to us by the Management and our opinion, on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, and our report, in so far as it relates to the subsidiary, is based solely on such unaudited financial statements / financial information. In our opinion and according to the information and explanations given to us by the Management, this financial statements / financial information is not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

5. One subsidiary is located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Parent Company's Management has converted this financial information to Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India from accounting principles generally accepted in their countries. We have reviewed these conversion adjustments made by the Company's Management. Our conclusion in so far as it relates to such subsidiary, is based on the aforesaid conversion adjustments prepared by the Company's Management and reviewed by us.

Our conclusion on the statement is not modified in respect of the above matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results, which includes the result of the subsidiary **M/s Rossell Techsys Inc., USA**, prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.



7. Other Matters

- i. The statement include comparative figures as at and for the year ended March 31, 2024, which have been extracted from the Restated Consolidated Financial Information prepared by the Company and examined by us for inclusion in the Draft Information Memorandum ("IM") related to the proposed listing of its equity shares. The Board of Directors approved the said Restated Consolidated Financial Information at their meeting on September 25, 2024. These financials were prepared in compliance with the requirements of the ICDR Regulations and the Guidance Note on Reports in Company Prospectuses (Revised 2019), as amended, issued by the Institute of Chartered Accountants of India (ICAI) (the "Guidance Note").

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

- ii. The statement includes comparative figures for the quarter ended September 30, 2023; and year to date Results for the period April 1, 2023 to September 30, 2023 which have not been reviewed by us and are solely based on management certified accounts.

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

for **Raghavan, Chaudhuri & Narayanan**

Chartered Accountants

Firm Regn. No. 007761S



V Sathyanarayanan

Partner

Membership No. 027716

Place: Bengaluru

Date: November 12, 2024

UDIN: 24027716BKCNTC5363



ROSSELL TECHSYS LIMITED Regd. Office :Jindal Towers, Block B, 4th Floor 21/1A/3, Darga Road, Kolkata, West Bengal, India, 700017 Tel: +91 806 843 4500, Website: www.rosselltechsys.com Email: investors@rosselltechsys.com CIN: U29299WB2022PLC258641 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024 <i>(INR in Lakhs)</i>						
S.No.	Particulars	Quarter Ended			Period ended	
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
						Year ended 31.03.2024 (Restated)
1	Income					
	(a) Revenue from Operations	5,110.10	4,490.33	6,003.13	9,600.43	10,257.38
	(b) Other income	27.39	99.52	78.52	126.91	131.21
	Total Income	5,137.49	4,589.85	6,081.65	9,727.34	10,388.59
2	Expenses					
	(a) Cost of materials consumed	3,259.78	2,580.37	3,364.80	5,840.15	4,827.68
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(694.28)	76.72	(353.46)	(617.56)	247.65
	(c) Employee benefit expense	1,469.85	1,288.66	1,161.09	2,758.51	2,148.73
	(d) Finance cost	367.61	319.11	307.08	686.72	586.67
	(e) Depreciation and amortization expense	253.70	224.50	221.24	478.20	455.01
	(f) Other expenses	488.89	650.94	661.80	1,139.83	1,197.54
	Total Expenses	5,145.55	5,140.30	5,362.55	10,285.85	9,463.28
3	Profit (Loss) before Extraordinary items and Tax (1-2)	(8.06)	(550.45)	719.10	(558.51)	925.31
4	Exceptional Items - Merger/ Demerger Expenses	-	-	-	-	-
5	Profit for the Period before the Tax (3-4)	(8.06)	(550.45)	719.10	(558.51)	925.31
6	Tax expense					
	(a) Current Tax	-	-	-	-	296.75
	(b) Deferred Tax - Charge / (Credit)	1.48	(150.46)	-	(148.98)	0.68
7	Profit (Loss) for the Period(5-6)	(9.54)	(399.99)	719.10	(409.53)	924.63
8	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	(2.37)
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-
	(c) Exchange differences on translation of financial statements of foreign operations	-	-	-	-	(9.58)
9	Total Comprehensive Income (7+8)	(9.54)	(399.99)	719.10	(409.53)	924.63
10	Paidup Equity share Capital (Ordinary share of Rs.2 each)					753.93
11	Reserves (excluding Revaluation Reserve)					11,896.23
12	Earning per Share (Rs)					
	(i) Basic	(0.03)	(1.06)	1.71	(1.09)	2.45
	(ii) Diluted	(0.03)	(1.06)	1.71	(1.09)	2.45

Notes:

- The comparative figures for the quarter ended September 30, 2023; and year to date Results for the period April 1, 2023 to September 30, 2023 are based on the restated financial results
- The figures of the last quarter are the balancing figures between the unaudited figures in respect of the Half year ended and the first quarter of the respective financial year, which were subjected to limited review.
- The above unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2024.
- The consolidated revenue from operations is net of Intercompany transfer.
- The company operates in only one segment - Engineering and Manufacturing in Aerospace and Défense.
- Figures for the previous periods have been regrouped, wherever necessary, to confirm the current period's classification.

for ROSSELL TECHSYS LIMITED



Rishab Mohan Gupta
Rishab Mohan Gupta
Managing Director



Place: Bengaluru
Date: November 12, 2024

ROSSELL TECHSYS LIMITED

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

Tel: +91 806 843 4500, website:www.rosselltechsys.com

Email: investors@rosselltechsys.com

CIN: U29299WB2022PLC258641

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES

(INR in Lakhs)

S.No	Particulars	Period Ended	Year Ended
		30.09.2024	31.03.2024
		(Unaudited)	(Restated)
I	ASSETS		
	Non-current assets		
(a)	Property, Plant and Equipment	9,628.67	9,672.92
(b)	Capital work-in-progress	651.66	526.12
(c)	Other Intangible Assets	1,317.17	641.80
(d)	Intangible Assets under Development	197.87	497.04
(e)	Financial Assets		
	i. Other Non Financial Assets	7.67	7.53
	Total Non-Current Assets	11,803.04	11,345.41
	Current assets		
(a)	Inventories	22,888.64	17,545.31
(b)	Financial Assets		
	i. Trade Receivables	5,625.11	6,127.73
	ii. Cash and Cash Equivalents	361.46	181.55
(c)	Other Current Assets	1,192.06	874.12
	Total Current Assets	30,067.27	24,728.71
	TOTAL ASSETS	41,870.31	36,074.12
II	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	753.93	753.93
(b)	Other Equity	11,410.95	11,896.23
	Total Equity	12,164.88	12,650.16
	Liabilities		
	Non-Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings		499.82
(b)	Deferred Tax Liabilities (Net)	266.80	415.77
	Total Non-Current Liabilities	266.80	915.59
	Current Liabilities		
(a)	Financial Liabilities		
	i. Borrowings	19,556.80	16,251.82
	ii. Trade Payables		
	- Total outstanding dues of micro enterprises and small enterprises	154.78	199.85
	- Total outstanding dues other than micro enterprises and small enterprises	7,021.06	3,968.02
	iii. Other Financial Liabilities	107.93	100.52
(b)	Other Current Liabilities	2,301.31	1,691.41
(c)	Current Tax Liabilities (Net)	296.75	296.75
	Total Current Liabilities	29,438.63	22,508.37
	TOTAL LIABILITIES	29,705.43	23,423.96
	TOTAL EQUITY AND LIABILITIES	41,870.31	36,074.12

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

for **ROSSELL TECHSYS LIMITED**

Place : Bengaluru

Date: November 12, 2024



Rishab
Rishab Mohan Gupta
Managing Director



ROSSELL TECHSYS LIMITED

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

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CIN: U29299WB2022PLC258641

STATEMENT OF UNAUDITED CONSOLIDATED CASHFLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(INR in Lakhs)

Particulars	Period Ended 30.09.2024	Period Ended 30.09.2023
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities		
Profit Before Tax	(558.51)	924.63
Adjustment for :		
Depreciation and Amortization expense	478.20	455.01
Finance Cost	686.72	586.67
Net Gain on Foreign Currency Transactions and Translation	(126.91)	(131.21)
Adjustment of Reserves	(19.20)	3.06
	1,018.81	913.53
Operating Profit before Working Capital Changes	460.30	1,838.16
Adjustment for :		
Trade Receivables, Loans, Advances and Other Assets	502.62	(860.34)
Other current assets	(317.94)	(44.68)
Other Non Current Assets		(0.54)
Other Financial Assets		(0.18)
Other financial liabilities (excluding current maturities of debt)	7.41	(103.35)
Other current liabilities	609.90	(94.49)
Inventories	(5,343.33)	(1,475.89)
Trade Payable, Other Liabilities and Provisions	3,007.97	625.44
	(1,533.37)	(1,954.03)
Cash Generated from Operations	(1,073.07)	(115.87)
Direct Taxes (Net of refund)	-	-
Net Cash Flow from Operating Activities (A)	(1,073.07)	(115.87)
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment & Intangible Asset	(935.68)	(567.74)
Increase in Other Financial asset	(0.14)	
Net Cash Flow from/(Used in) Investing Activities (B)	(935.82)	(567.74)
C. Cash Flow from Financing Activities		
Proceeds of Working Capital Loan from Bank (Net)	3,304.98	1,783.68
Repayment of Term Loan From Banks	(499.82)	(499.82)
Payment of Interest/ Other Borrowing Cost	(686.72)	(586.67)
Payment of Dividend	(56.55)	-
Gain/ (Loss) on Foreign Currency Translations	126.91	131.21
Net Cash Flow from Financing Activities (C)	2,188.80	828.40
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	179.91	144.79
Cash and Cash Equivalents at the beginning of the year	181.55	70.57
Cash and Cash Equivalents at the end of the Period	361.46	215.36

for ROSSELL TECHSYS LIMITED

Place: Bengaluru

Date: November 12, 2024



Rishab Mohan Gupta
Rishab Mohan Gupta
Managing Director

