

Rose Merc. Limited

G-2, Ground Floor, Mangal Mahesh CHS., 14th Road, Khar (West), Mumbai - 400 052.
Tele : 022-60602179 • CIN No. : L24110MH1985PLC035078 • E-mail : rmltd1985@gmail.com

Date: February 12, 2021

**To,
BSE Limited,
Corporate Relations Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.**

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Result of the Company for the Quarter ended December 31, 2020 along with Limited Review Report.

Ref: Rose Merc Limited. (Security Id: ROSEMER, Code: 512115)

In reference to captioned subject and pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors in their Meeting held at the Registered office of the company which was commenced at 03:00 P.M. and concluded at 03:30 P.M. inter alia to receive, consider and take on record the following:

1. Approved Unaudited Financial Results for quarter ended December 31, 2020.
2. Limited Review Report for quarter ended December 31, 2020.

Kindly take the same on your record and bring it to the notice of members and Investors.

Thanking You,

For, Rose Merc Limited

**Kirti Savla
Managing Director
DIN: 02003878**

ROSE MERC LIMITED

CIN: L24110MH1985PLC03578

Registered Office: Office No G-2, Ground Floor, Part A, Mangal Mahesh, 14th Road Khar(West), Mumbai -400 052

Statement of Un-Audited Financial Results for the quarter and period ended December 31, 2020

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
A Date of start of reporting period	01/10/2020	01/07/2020	01/10/2019	01/04/2020	01/04/2019	01/04/2019
B Date of end of reporting period	31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations						
Net sales or Revenue from Operations						
II Other Income	-	-	-	-	0.21	38.41
III Total Income (I+II)	-	-	-	-	0.21	38.41
IV Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefit expense	2.11	0.02	0.78	2.53	2.31	4.91
(e) Finance Costs	-	-	-	-	-	10.08
(f) Depreciation and amortisation expense	-	-	-	-	-	-
(g) Other Expenses	2.23	1.66	3.21	7.83	8.36	10.92
(h) (Disclosed each and every item that is being included in Other Expenses and is more than 10% of the Total Expense)						
Total expenses (IV)	4.34	1.68	3.99	10.36	10.67	25.91
V Profit/(loss) before exceptional items and tax (III-IV)	(4.34)	(1.68)	(3.99)	(10.36)	(10.46)	12.50
VI Exceptional items	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(4.34)	(1.68)	(3.99)	(10.36)	(10.46)	12.50
VIII Tax Expense	-	-	-	-	-	3.08
(a) Current Tax	-	-	-	-	-	3.08
(b) (Less):- MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	-	-	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(4.34)	(1.68)	(3.99)	(10.36)	(10.46)	9.42
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII A Profit(Loss) For Period Before Minority Interest	(4.34)	(1.68)	(3.99)	(10.36)	(10.46)	9.42
XIII B Share Of Profit / Loss of Associates and joint ventures accounted for using equity method						
XIII C Profit/Loss Of Minority Interest						
XIV Profit (Loss) for the period (XIII A + XIII B + XIII C)	(4.34)	(1.68)	(3.99)	(10.36)	(10.46)	9.42
XV Other Comprehensive Income						
a . i). Items that will not be reclassified to profit or loss	-	-	-	-	-	-
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b i). Item that will be reclassified to profit or loss	-	-	-	-	-	-
ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Comprehensive income	-	-	-	-	-	-
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(4.34)	(1.68)	(3.99)	(10.36)	(10.46)	9.42
XVII Details of equity share capital						
Paid-up equity share capital	99.60	99.60	99.60	99.60	99.60	99.60
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00	10.00
XVIII Earnings per share						
(a) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from continuing operation	(0.44)	(0.17)	(0.40)	(1.04)	(1.05)	0.95
Diluted earnings (loss) per share from continuing operation	(0.44)	(0.17)	(0.40)	(1.04)	(1.05)	0.95
(b) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from discontinued operation	-	-	-	-	-	-
Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-	-
(c) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from continuing and discontinued operations	(0.44)	(0.17)	(0.40)	(1.04)	(1.05)	0.95
Diluted earnings (loss) per share continuing and discontinued operations	(0.44)	(0.17)	(0.40)	(1.04)	(1.05)	0.95

Notes on Financial Results:-

Notes to Unaudited financials results for the quarter and period ended December 31, 2020.

1	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on February 12, 2021. These results have been subject to limited review by the statutory auditors.
2	The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
3	The Financial Results have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
4	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For Rose Merc Limited

Kriti Savla
Managing Director
DIN:02003878

Date :- February 12, 2021
Place:- Mumbai



Independent Auditor's Review Report On Quarterly Financial Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure
Requirement) Regulations, 2015

Review Report to
The Board of Directors of
ROSE MERC LIMITED,

1. We have reviewed the accompanying statement of standalone unaudited financial results of ROSE MERC LIMITED ('the Company') for the quarter and nine months ended December 31, 2020 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This 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 of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report 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. This standards 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

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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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 12.02.2021

Place: Jamnagar

**For, D. G. M. S. & Co.
Chartered Accountants**

FRN: 0112187W

The stamp is circular with a purple border. Inside the border, the text reads: 'D G M S & Co. Chartered Accountants' around the top and 'M. No. 135782' in the center. The signature is written in blue ink over the stamp.

**Sarvesh A. Gohil
Partner**

Membership No. 135782

UDIN: 21135782AAAAFF1348