



**ROSE MERC
LIMITED**

तमसो ऽ मा ज्योतिर्गमय



15/B/4, New Sion Chs Swami Vallabhdas Road,
Opp SIES College, Behind Dmart Store,
Sion West, Mumbai-22.

GSTIN : 27AACCR3663B1ZM
CIN : L93190MH1985PLC035078

February 10, 2025

To
Corporate Relationship Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai – 400 001

BSE Scrip Code: 512115 Scrip ID: ROSEMER

Kind Attn: Corporate Relationship Dept.

Sub.: In Compliance of Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015 – Outcome of Board Meeting - Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended December 31, 2024 along with Auditor’s Limited Review Report

Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we would like to intimate that the Board of Directors of the Rose Merc Limited (“the Company”) have, at their meeting held today, i.e., Monday, February 10, 2025, inter alia, transacted following businesses:

1. Considered and approved , inter alia, the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended December 31, 2024 along with Auditor’s Limited Review Report;

Accordingly, we are submitting herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended December 31, 2024 along with Auditor’s Limited Review Report.

The meeting commenced at 05:30 PM and concluded at 06:04 PM.

Please take the same on record and oblige.

Thanking You

Yours faithfully,

For ROSE MERC LIMITED

Vaishali Parkar Kumar
Executive Director
DIN: 09159108



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

**To The Board of Directors of
Rose Merc Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Rose Merc Limited** ("the Company") for the quarter and nine month ended **31st December 2024** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **10th February 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. 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. Accordingly, we do not express an audit opinion.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B B Gusani & Associates
Chartered Accountants**

**Bhargav Gusani
Proprietor**

Membership No. 120710

Firm Regn. No. 140785W

UDIN: 25120710BMHTMY9674

Date: 10th February 2025

Place: Jamnagar



**ROSE MERC LIMITED**

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHS, Opp. SIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Quarterly Integrated Filings (Financials)

A: Financial Results

PART II: Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2024

(Rs. In Lakh)

Particulars	Quarter Ended			Nine Month Ended		For The Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
A Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	01/04/2023
B Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	145.21	55.25	61.00	204.71	120.90	297.31
(b) Other Income (Note 6)	0.87	1.43	-	2.89	-	20.72
Total Revenue from operations (net)	146.08	56.68	61.00	207.60	120.90	318.03
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	160.51	0.50	(0.18)	374.17	-	1.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(78.58)	-	50.61	(291.74)	106.03	106.04
(d) Employee benefit expense	16.60	12.60	14.12	47.57	24.80	48.64
(e) Finance Costs	0.00	0.05	0.04	0.05	0.04	0.08
(e) Depreciation and amortisation expense	0.20	0.17	0.21	0.48	0.63	0.83
(f) Other Expenses	43.81	39.24	32.81	99.43	118.35	145.83
Total expenses	142.53	52.56	97.61	229.95	249.85	302.42
Profit (loss) Before exceptional & Extraordinary items and Tax	3.54	4.12	(36.61)	(22.36)	(128.95)	15.60
Exceptional items						
Profit (loss) from ordinary activities before tax	3.54	4.12	(36.61)	(22.36)	(128.95)	15.60
Tax Expenses - Current Tax (Note 7)	(3.48)	1.05	-	(2.43)	-	-
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	2.43
Deferred Tax (Assets)/Liabilities	(4.07)	(0.04)	(0.02)	(4.27)	(0.02)	(5.86)
Profit (loss) from ordinary activities	11.09	3.11	(36.59)	(15.65)	(128.93)	19.03
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Profit After Other Comprehensive Income	11.09	3.11	(36.59)	(15.65)	(128.93)	19.03
Profit/(Loss) From Discontinuing Operation Before Tax						
Tax Expenses of Discontinuing Operations						
Net Profit/(Loss) from Discontinuing Operation After Tax						
Profit(Loss) For Period Before Minority Interest						
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+) / Loss (-) For the Period	11.09	3.11	(36.59)	(15.65)	(128.93)	19.03
Details of equity share capital						
Paid-up equity share capital	508.08	459.53	421.15	508.08	421.15	443.18
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.22	0.07	(0.87)	(0.31)	(3.06)	0.43
Diluted earnings per share from continuing And Discontinuing operations	0.22	0.07	(0.87)	(0.31)	(3.06)	0.34

Notes:-

- These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 10th February, 2025. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
- The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.
- The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- Other Income includes Short Term capital gain on sale of Share and mutual fund.
- The Q3 Tax Provision currently reflects a reversal of the FY 2023-24 Tax provision amounting to Rs. 2.43 Lakh, along with the FY 2024-25 Current Tax provision of Rs. 1.05 Lakh.

For, Rose Merc Limited

Date :- 10/02/2025
Place :- MumbaiVaishali Parkar Kumar
Whole-time director
DIN:09159108



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

**To The Board of Directors of
Rose Merc Limited**


We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Rose Merc Limited** ("the Holding Company") and its subsidiaries company **Outcry Media Solutions Private Limited & Abaca Care Private Limited** for the quarter and nine month ended 31st December 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **10th February 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. 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. Accordingly, we do not express an audit opinion.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B B Gusani & Associates
Chartered Accountants**


Bhargav Gusani
Proprietor

**Membership No. 120710
Firm Regn. No. 140785W
UDIN: 25120710BMHTMZ2860
Date: 10th February 2025
Place: Jamnagar**

**ROSE MERC LIMITED**

CIN: L93190MH1985PLC035078

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Website: www.rosemerc.in

Quarterly Integrated Filings (Financials)

A: Financial Results

PART I: Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2024

(Rs. In Lakh)

Particulars	Quarter Ended			Nine Month Ended		For The Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
A Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	01/04/2023
B Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Reporting	Consolidated	Consolidated	Standalone	Consolidated	Standalone	Consolidated
Revenue From Operations						
(a) Revenue From Operations	297.89	115.95	61.00	437.89	120.90	528.73
(b) Other Income (Note 7)	1.01	1.45	-	3.06	-	54.78
Total Revenue from operations (net)	298.91	117.40	61.00	440.96	120.90	583.51
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	160.72	2.14	(0.18)	376.02	-	1.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(231.18)	(7.64)	50.61	(467.44)	106.03	(197.75)
(d) Employee benefit expense	31.65	27.43	14.12	91.42	24.80	95.69
(e) Finance Costs	(0.94)	1.02	0.04	0.08	0.04	0.17
(e) Depreciation and amortisation expense	1.83	1.12	0.21	4.07	0.63	5.80
(f) Other Expenses	291.79	88.44	32.81	427.88	118.35	641.10
Total expenses	253.88	112.51	97.61	432.04	249.85	546.01
Profit (loss) Before exceptional & Extraordinary items and Tax	45.02	4.89	(36.61)	8.91	(128.95)	37.50
Exceptional items						
Profit (loss) from ordinary activities before tax	45.02	4.89	(36.61)	8.91	(128.95)	37.50
Tax Expenses - Current Tax	1.83	1.05	-	2.88	-	5.86
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(4.24)	(0.33)	(0.02)	(4.57)	(0.02)	(5.91)
Profit (loss) from ordinary activities	47.43	4.17	(36.59)	10.60	(128.93)	37.55
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Profit After Other Comprehensive Income	47.43	4.17	(36.59)	10.60	(128.93)	37.55
Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-	-
Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+) / Loss (-) For the Period	47.43	4.17	(36.59)	10.60	(128.93)	37.55
Details of equity share capital						
Paid-up equity share capital	508.08	459.53	421.15	508.08	421.15	443.18
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.93	0.09	(0.87)	0.21	(3.06)	0.86
Diluted earnings per share from continuing And Discontinuing operations	0.93	0.09	(0.87)	0.21	(3.06)	0.66

Notes:-

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 10th February, 2025.
- The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 31/12/2024
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- This Consolidated Result includes result of Following Subsidiaries : i) Outcry Media Solutions Pvt. Ltd & ii) Abaca Care Pvt. Ltd
- Other Income includes Short Term capital gain on sale of Share and mutual fund and Interest Income on Fixed Deposit.

For, Rose Merc Limited

Date :- 10/02/2025
Place :- MumbaiVaishali Parkar Kumar
Whole-time director
DIN:09159108