



April 28, 2024

To  
**BSE Limited,**  
**Corporate Relationship Department**  
PhirozeJeejeebhoy Towers,  
Dalal Street, Fort  
Mumbai – 400 001

BSE Scrip Code: 512115      Scrip ID: ROSEMER

Kind Attn: Corporate Relationship Dept.

**Sub.: Submission of the Revised Limited Review Report with reference BSE Discrepancy received dated 22nd April, 2025.**

Dear Sir/ Madam,

With reference BSE Discrepancy received dated 22nd April, 2025 Limited Review Report with respect to Consolidated Results - was not as per SEBI prescribed Format in terms of SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019.

Accordingly the Company is herewith submitting the Revised Limited Review Report of the Auditor as per SEBI prescribed Format.

Please note that there has been no change in Unaudited Standalone and Consolidated Financial Results for the quarter ending 30th June, 2024 filed by the company on August 14, 2024 after the same were duly approved by the Board of Directors in their meeting held on August 14, 2024 which commenced at 03:30 PM and concluded at 08:00 PM.

Unaudited Standalone and Consolidated Financial Results for the quarter ending 30th June, 2024 are again attached with the said Revised Limited Review Report of the Auditor for ready reference.

Please take the same on record and oblige.

Thanking You  
Yours faithfully,  
**For ROSE MERC LIMITED**

**VaishaliParkar Kumar**  
**Executive Director**  
**DIN: 09159108**

**Independent Auditor's Review Report on Quarterly 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**

1. 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 ended 30<sup>th</sup> June 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.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **14<sup>th</sup> August 2024**, 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.
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. 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.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended, to extent applicable.

4. The statement includes the results of the following entities:
  1. **Outcry Media Solutions Private Limited**
  2. **Abaca Care Private Limited**





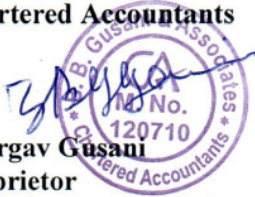
**B.B. Gusani & Associates**  
**Chartered Accountants**

**CA BHARGAV B. GUSANI**

**M bhargavgusani77@gmail.com**

5. 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: 24120710BJZWGO9569**  
**Date: 14<sup>th</sup> August 2024**  
**Place: Jamnagar**



# ROSE MERC LIMITED

CIN: L24110MH1985PLC035078

Registered Office: 15/B/4, New Sion CHS SIES College, Behind D Mart, Sion West Sion Mumbai Mumbai MH 400022 IN

## Unaudited Standalone Statement of Financial Results for the Quarter Ended 30-06-2024

Particulars		Quarter Ended			Year Ended
		30/06/2024	31/03/2024	30/06/2023	31/03/2024
A	Date of start of reporting period	01/04/2024	01/01/2024	01/04/2023	01/04/2023
B	Date of end of reporting period	30/06/2024	31/03/2024	30/06/2023	31/03/2024
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>Part I</b>					
I	<b>Revenue From Operations</b>				
	Net sales or Revenue from Operations	4.25	176.41	59.90	297.31
II	<b>Other Income</b>	0.59	20.72	-	20.72
III	<b>Total Income (I + II)</b>	<b>4.84</b>	<b>197.13</b>	<b>59.90</b>	<b>318.03</b>
IV	<b>Expenses</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	213.16	1.00	0.18	1.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(213.16)	0.01	55.42	106.04
(d)	Employee benefit expense	18.37	23.84	4.83	48.64
(e)	Finance Costs	-	0.04	-	0.08
(f)	Depreciation and amortisation expense	0.11	0.20	0.21	0.83
(g)	Other Expenses	16.38	27.48	37.42	145.83
	<b>Total expenses</b>	<b>34.86</b>	<b>52.57</b>	<b>98.06</b>	<b>302.42</b>
V	<b>Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)</b>	<b>(30.02)</b>	<b>144.55</b>	<b>(38.16)</b>	<b>15.60</b>
VI	<b>Exceptional items</b>				
VIII	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>(30.02)</b>	<b>144.55</b>	<b>(38.16)</b>	<b>15.60</b>
X	<b>Tax Expense</b>				
(a)	Current Tax	-	2.43	-	2.43
	(Less):- MAT Credit	-	-	-	(5.86)
	Current Tax Expense Relating to Prior years	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	(0.16)	0.02	(0.02)	-
XI	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>(29.86)</b>	<b>142.10</b>	<b>(38.14)</b>	<b>19.03</b>
XII	Profit (Loss) from Discontinuing Operations	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-
XIV	<b>Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>(29.86)</b>	<b>142.10</b>	<b>(38.14)</b>	<b>19.03</b>
XVI	<b>Other Comprehensive Income</b>				
a.	i). Amount of item 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	-	-	-	-
XVII	<b>Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income] (XV+XVII)</b>	<b>(29.86)</b>	<b>142.10</b>	<b>(38.14)</b>	<b>19.03</b>
XVIII	<b>Details of equity share capital</b>				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	450.48	443.18	281.60	443.18
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
	Other Equity				
XIX	<b>Earnings per share (Not Annualized for Year ended)</b>				
(a)	<b>Earnings per share Continuing Operation ( Not Annualised for Year ended )</b>				
	Basic earnings per share before extraordinary items	(0.66)	3.61	(1.50)	0.43
	Diluted earnings per share before extraordinary items	(0.66)	2.51	(1.50)	0.34
(b)	<b>Earnings per share Discontinuing Operation ( Not Annualised for Year ended )</b>				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	<b>Earnings per share ( Not Annualised for Year ended )</b>				
	Basic earnings per share before extraordinary items	(0.66)	3.61	(1.50)	0.43
	Diluted earnings per share before extraordinary items	(0.66)	2.51	(1.50)	0.34

### Notes:-

<b>Notes to Unaudited Standalone financials results for the year ended 30th June 2024:</b>	
1	The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards Amendment Rules 2016.
2	The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
3	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 14th August, 2024.
4	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".

For, Rose Merc Limited

*Vaishali Parkar Karmal*  
VAISHALI PARKAR KUMAR  
Whole time director & CFO  
DIN: 09159108

Date :- 14th August, 2024  
Place :- Mumbai



# ROSE MERC LTD

CIN: L24110MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022  
Statement of consolidated Unaudited Financial Results for the quarter and three months ended June 30, 2024

## consolidated Statement of UnAudited Financial Results for the Quarter Ended 30-06-2024

Particulars		(Rs. In Lakh except per share data)			
A	Date of start of reporting period	Quarter Ended		Year Ended	
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
B	Date of end of reporting period	01-04-2024	01-01-2024	01-04-2023	01-04-2023
C	Whether results are audited or unaudited	30-06-2024	31-03-2024	30-06-2023	31-03-2024
D	Reporting	Unaudited	Audited	Unaudited	Audited
Part I		Consolidated	Consolidated	Standalone	Consolidated
I	Revenue From Operations				
	Net sales or Revenue from Operations	24.05	407.83	59.90	528.73
II	Other Income	0.60	54.78	-	54.78
III	Total Income (I + II)	24.65	462.61	59.90	583.51
IV	Expenses				
(b)	Purchases of stock-in-trade	213.16	1.00	0.18	1.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(228.62)	(303.78)	55.42	(197.75)
(d)	Employee benefit expense	32.34	70.89	4.83	95.69
(e)	Finance Costs	-	0.13	-	0.17
(f)	Depreciation and amortisation expense	1.12	5.17	0.21	5.80
(g)	Other Expenses	47.65	522.75	37.42	641.10
V	Total expenses	65.65	296.16	98.06	546.01
VI	Profit (loss) before Exceptional and Extraordinary Items and Exceptional Items	(41.00)	166.45	(38.16)	37.50
VIII	Profit (loss) before Tax (VII-VIII)	(41.00)	166.45	(38.16)	37.50
X	Tax Expense				
(a)	Current Tax	-	5.86	-	5.86
	(Less):- MAT Credit	-	(5.91)	-	(5.91)
(b)	Current Tax Expense Relating to Prior years	-	-	-	-
(c)	Deferred Tax (Asset)/Liabilities	-	-	-	-
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	(41.00)	166.48	(38.14)	37.55
XII	Profit (Loss) from Discontinuing Operations	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-
XIV	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	(41.00)	166.48	(38.14)	37.55
XVI	Other Comprehensive Income				
	a. i). Amount of item 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				
XVII	Total Comprehensive income	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	(41.00)	166.48	(38.14)	37.55
XVIII	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	450.48	443.18	281.60	443.18
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share (Not Annualized for Year ended)				
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	(0.91)	4.23	(1.50)	0.86
	Diluted earnings per share before extraordinary items	(0.91)	2.94	(1.50)	0.66
(b)	Earnings per share Discontinuing Operation (Not Annualised for Year ended)				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	(0.91)	4.23	(1.50)	0.86
	Diluted earnings per share before extraordinary items	(0.91)	2.94	(1.50)	0.66



Notes:-	
Notes to consolidated Audited financials results for the year ended 30th June 2024:	
1	These results have been prepared in accordance with the Indian Accounting Standards (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.
2	The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
3	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 August 14 2024.
4	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".
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Date :- 14.08.2024</p> <p>Place :- Mumbai</p> </div> <div style="text-align: right;"> <p>FOR Rose Merc Limited</p> <p><i>Vaishali Parkar Kumar</i></p> <p>VAISHALI PARKAR KUMAR</p> <p>Whole time director &amp; CFO</p> <p>DIN: 09159108</p> </div> </div>	





**B.B. Gusani & Associates**  
**Chartered Accountants**

**CA BHARGAV B. GUSANI**  
**M bhargavgusani77@gmail.com**

**Independent Auditor's Review Report on Quarterly 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 ended 30<sup>th</sup> June 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 **14<sup>th</sup> August 2024**, 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: 24120710BJZWGN2731**  
**Date: 14<sup>th</sup> August 2024**  
**Place: Jamnagar**

**Office Address: 215, Manek Centre, P.N. Marg,  
Jamnagar - 361 001 (Gujarat) India.**