



GSTIN: 27AACCR3663B1ZM CIN: L93190MH1985PLC035078

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

PHONE: 022 3513 8397 WEB: www.rosemerc.in Email: info@rosemerc.in

CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

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 30th 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 14th 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



CA BHARGAV B. GUSANI

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 Gusan

Proprietor

Membership No. 120710 Firm Regn. No. 140785W

UDIN: 24120710BJZWGO9569

Date: 14th 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

			Quarter Ended		Lakh except per share da Year Ended
	Particulars	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
art l					
1	Revenue From Operations		CONTRACTOR OF THE PARTY OF THE		70.000000000000000000000000000000000000
	Net sales or Revenue from Operations	4.25	176.41	59.90	297.
11	Other Income	0.59	20,72	and the same of th	20.
_	F-1-11 0 . W				
III	Total Income (I + II)	4.84	197.13	59.90	318.
	Expenses Cost of materials consumed				
	Purchases of stock-in-trade	21216	100	0.10	
	Changes in inventories of finished goods, work-in-progress and stock-in-	213.16	1.00	0.18	1.
(c)	trade	(21216)	0.01	55.42	106.
\rightarrow	Employee benefit expense	(213.16)	23.84	4.83	48.
	Finance Costs	10,37	0.04	4,03	0.
	Depreciation and amortisation expense	0.11	0.20	0.21	0.1
(g)	Other Expenses	16.38	27.48	37.42	145.
				All the second s	
	Total expenses	34.86	52.57	98.06	302.
	Profit (loss) before Exceptional and Extraordinary Items and tax (III-	(30.02)	144.55	(38.16)	15.
	Exceptional items		and the second second second		
TII	Profit (loss) before Tax (VII-VIII)	(30.02)	144.55	(38.16)	15.
	Tax Expense		10		
	Current Tax (Less):- MAT Credit		2.43	-	2.
	Current Tax Expense Relating to Prior years			•	(5.2
	Deferred Tax (Asset)/Liabilities	(0.44)	-	-	-
	Net Profit/Loss for the period from Continuing Operations (IX-X)	(0.16)	0.02	(0.02)	
	Profit (Loss) from Discontinuing Operations	(29.86)	142.10	(38.14)	19.0
	Tax Expenses of Discontinuing Operations	district the same of the same			
IV					
1	Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)				
	Profit (Loss) for the period (XI+XIV)	(29.86)	142.10	(38.14)	19.0
	Other Comprehensive Income			Option Control of	
- 1	a. i). Amount of item that will not be reclassifed to profit or loss			10	-
	ii). Income tax relating to items that will not be reclassifed to profit or				
-	oss		and the same of th		
- 1	i). Item that will be reclassifed to profit or loss		The state of the s		
1	ii). Income tax relating to items that will be reclassifed to profit or loss				
UTT	Total Comprehensive income	000			-
_	Total Comprehensive income [Comprising Profit for the Period (After	0.00	0.00	0.00	0.0
	ax) and Other comprehensive income (XV+XVII)	(29.86)	142.10	(2014)	
	Details of equity share capital	(27.00)	142.10	(38.14)	19.0
	aid-up equity share capital (Face Value of Rs. 10/- per equity share)	450.48	443.18	281.60	443.
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10
	Other Equity			100	rox I
_	Earnings per share (Not Annualized for Year ended)				
2 1 I	Earnings per share Continuing Operation (Not Annualised for Year	THE PERSON NAMED IN	State of the same of		1000
16	ended)		TOTAL STREET,		
	Basic earnings per share before extraordinary items	(0.66)	3.61	(1.50)	0.
_	Diluted earnings per share before extraordinary items	(0.66)	2.51	(1.50)	0.
	Earnings per share Discontinuing Operation (Not Annualised for				
1	(ear ended)			The second second	Mark Street Street Street
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.
_	Basic earnings per share (Not Annualised for Year ended) Basic earnings per share before extraordinary items	(0.60)	244		
	Diluted earnings per share before extraordinary items	(0.66)	3.61	(1.50)	0.
-		(0.66)	2.51	(1.50)	0.
ALC: U	es:-				

The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

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.

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".

Vaishali Parkarkermal
Whole time directions

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	THE RESERVE TO SERVE THE PARTY OF THE PARTY		184	In Lake const
			Quarter En	ded	In Lakh except per shar
-	Date of start of reporting per	30-06-2024	31-03-70		Year Ended
-	Date of end of reporting per		01-01-70		
	Whother was to	od 30-06-2024	31-03-202	202	
U) are audited or unaudit	ed Unaudited	Audited		31-03-202
	rt I Reporti	ng Consolidated	Adulted	onaudited	Andrea
1	Interesting From Operations		Consolidat	ed Standalone	Consolidate
	Net sales or Revenue from Operations	The state of the s			
		24	05	Marie Company	
11	Other Income	24.	05 407	7.83 59.	90 50
		-	The second second second	The second	52
III		A STATE OF THE PARTY OF THE PAR	60 54	4.78	
IV	Expenses Total Income (I + I	0		CHA CONTRACTOR	- 5
10	Di Purchases of the No.	24.6	5 462	.61 59.9	20
) Purchases of stock-in-trade	A SECTION OF THE PARTY OF THE P		37.7	583
(c	Changes in inventories of finished goods, work-in-progress and	213.1	6 1	.00	
[d	Stock-in-trade Stock-in-progress and			.00 0.1	18
(a)	Employee benefit expense	[228.6	2) (303.	70)	The second second
(c	Il rinance Coste	32.3	(303,	20.1	117/
(1	Depreciation and amortisation expense		70.	7.0	3 95
(8)	Other Expenses	1.1	2	13	. 0
		47.6	- J.	17 0.2	1 5
	AND SECTION OF THE PROPERTY OF	11 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	522.7	75 37.4	2 641
V	Profit (loss) before Exceptional and Extraordinary Items and	45.00		Service of the last of the las	041
VI	Exceptional items	00100	270.1	6 98.06	5 546
III	PARK CONTROL OF THE PARK C	(41.00	166.4		370.
X	Tax Expense Profit (loss) before Tax (VII-VIII)			[30.16	37.
	Current Tax	(41.00	166.4	5 (20.44	1
	(Lose), MATICA III		TAX ENGINEERS	38.16	37.5
	(Less):- MAT Credit	-	5.8	6	
h)	Current Tax Expense Relating to Prior years Deferred Tax (April) (1)	TO SHE THE	(5.9)	1)	5.1
		BARRE BEFORE	(0.7)	-	(5.9
	Net Profit/Loss for the period from Continuing Operations (IX-X)	- 0100	0.02	-	
11	A) On Continuing Operations (IX-		0.02	(0.02)	
	Front II oce) from D:				
III I	Town Discontinuing Operations	(41.00)	166.40		
III	Profit (Loss) from Discontinuing Operations Tax Expenses of Discontinuing Operations	(41.00)	166.48	(38.14)	37.5
IV	Tax Expenses of Discontinuing Operations Tax Expenses of Discontinuing Operations Net Profit (Loss) from Discontinuing Operations	(41.00)	166.48	(38.14)	37.5
IV	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operartions after tax (XII-	(41.00)	166.48	(38.14)	37.5
V	Net Profit (Loss) from Discontinuing Operations XIII) Profit (Loss) for the world of the Profit (Loss) for t	(41.00)	166.48	(38.14)	37.5
V	Net Profit (Loss) from Discontinuing Operations XIII) Profit (Loss) for the world of the Profit (Loss) for t	(41.00)		(36.14)	37.5
V I	Net Profit (Loss) from Discontinuing Operations XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income		166.48	(36.14)	37.3
V I	Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income			(36.14)	37.5
V I	Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income			(36.14)	37.3
V II	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss			(36.14)	37.3
V II	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss			(36.14)	37.3
V II	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss i). Item that will be reclassifed to profit or loss i). Item that will be reclassifed to profit or loss			(36.14)	37.3
V III	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss i). Item that will be reclassifed to profit or loss i). Item that will be reclassifed to profit or loss			(36.14)	37.3
V II O	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij). Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss			(36.14)	37.3
V I de la	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Net Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit rloss ious Comprehensive income	(41.00)		(36.14)	37.3
V II C a a a b b or II To	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss i). Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit rolss ii). Income tax relating to items that will be reclassifed to profit rolss otal Comprehensive income			(38.14)	37.3
V II C a a a b b or II To	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss i). Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit rolss ii). Income tax relating to items that will be reclassifed to profit rolss otal Comprehensive income	(41.00)	166.48	(36.14)	37.3
V II O	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij). Item that will be reclassifed to profit or loss ij). Income tax relating to items that will be reclassifed to profit or loss ij). Income tax relating to items that will be reclassifed to profit roloss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income [Comprehensive income CVIV. VIVI.)	(41.00)	166.48	(38.14)	37.50
V II C a a a b b b on I To	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij. Item that will be reclassifed to profit or loss ij. Income tax relating to items that will be reclassifed to profit or loss ij. Income tax relating to items that will be reclassifed to profit r loss otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII)	(41.00)	166.48	(38.14)	37.50
V II C a a a b b b on I To	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij. Item that will be reclassifed to profit or loss ij. Income tax relating to items that will be reclassifed to profit or loss ij. Income tax relating to items that will be reclassifed to profit r loss otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII)	(41.00)	166.48	(38.14)	37.59
V II O a a a p b b or I To (//	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) retails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity	(41.00)	166.48	(38.14)	37.50
V II O a a a p p b b o o o o o o o o o o o o o o o o	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij. Item that will be reclassifed to profit or loss ij. Income tax relating to items that will be reclassifed to profit or loss ij. Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) retails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are)	0.00	0.00	(38.14)	37.59
V II O	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij). Item that will be reclassifed to profit or loss ij). Income tax relating to items that will be reclassifed to profit or loss id). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) setails of equity share capital [Face Value of Rs. 10/- per equity are) ce value of equity share capital [Per Share]	0.00 (41.00)	0.00	(38.14)	9.00 37.55
V III (a a a a a a a a a a a a a a a a a	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij). Income tax relating to items that will be reclassifed to profit or loss ij). Income tax relating to items that will be reclassifed to profit or loss iotal Comprehensive income otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) retails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) ce value of equity share capital (Per Share) raings per share (Not Annualized for Year ended)	0.00	0.00	(38.14)	0.00 37.55 443.18
V III (a a a a a a a a a a a a a a a a a	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ij). Income tax relating to items that will be reclassifed to profit or loss ij). Income tax relating to items that will be reclassifed to profit or loss iotal Comprehensive income otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) retails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) ce value of equity share capital (Per Share) raings per share (Not Annualized for Year ended)	0.00 (41.00)	0.00	(38.14)	9.00 37.55
V III (A a a a a a a a a a a a a a a a a a a	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss iotal Comprehensive income otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) retails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) ce value of equity share capital (Per Share) raings per share (Not Annualized for Year ended) raings per share Continuing Operation (Not Annualised for are ended)	0.00 (41.00)	0.00	(38.14)	0.00 37.55 443.18
V I I I I I I I I I I I I I I I I I I I	Net Profit (Loss) from Discontinuing Operations Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit ross otal Comprehensive income otal Comprehensive income otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) etails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) ce value of equity share capital (Per Share) raings per share (Not Annualized for Year ended) raings per share Continuing Operation (Not Annualised for are ended) ic earnings per share before output it.	0.00 (41.00) (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14)	0.00 37.55 443.18
V I I I I I I I I I I I I I I I I I I I	Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i).Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Other Comprehensive income of the Period After tax and Other comprehensive income of tax and Other comprehensive income of the Period After tax and Other comprehensive income of tax and Other	0.00 (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14) (38.14) (38.14) 281.60 Rs 10/-	0.00 37.55 443.18 Rs. 10/-
V I I I I De Paa sha Earr Year Bas Dilu Earr for	Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i) Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Setails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) The value of equity share capital (Per Share) Traings per share (Not Annualized for Year ended) Traings per share Continuing Operation (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended) The profit of the period (Not Annualised for are ended)	0.00 (41.00) (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14)	0.00 37.55 443.18
V I I C A A A A A A A A A A A A A A A A A	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Item that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss iii). Income tax relating to items that will be reclassifed to profit or loss iii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Statils of equity share capital [Face Value of Rs. 10/- per equity lid-up equity share capital (Face Value of Rs. 10/- per equity are) Oce value of equity share capital (Per Share) Traings per share (Not Annualized for Year ended) In ings per share Continuing Operation (Not Annualised or earnings per share before extraordinary items mings per share Discontinuing Operation (Not Annualised Year ended) In cearnings per share after outcome it is a continuing operation (Not Annualised Year ended)	0.00 (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14) (38.14) (38.14) 281.60 Rs 10/-	37.55 0.00 37.55 443.18 Rs. 10/-
V I I O I I TO I I I TO I I I I	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss iii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Stails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) oce value of equity share capital (Per Share) raings per share (Not Annualized for Year ended) raings per share Continuing Operation (Not Annualised for are ended) inc earnings per share before extraordinary items integ sper share Discontinuing Operation (Not Annualised Year ended) ic earnings per share after extraordinary items	0.00 (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14) (38.14) (38.14) 281.60 Rs 10/-	37.55 0.00 37.55 443.18 Rs. 10/-
V II O a a a p p b b o o o o o o o o o o o o o o o o	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss iii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Otal Comprehensive income [Comprising Profit for the Period After tax] otal Comprehensive income [Comprising Profit for the Period After tax	(41.00) (41.00) (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14) (38.14) (38.14) 281.60 Rs 10/-	9.00 37.55 443.18 Rs. 10/-
V II O a a a p p b b o o o o o o o o o o o o o o o o	Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Petails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) The value of equity share capital (Per Share) Trainings per share (Not Annualized for Year ended) Trainings per share Continuing Operation (Not Annualised for are ended) The carnings per share before extraordinary items Indice earnings per share after extraordinary items In	(41.00) (41.00) (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14) 0.00 (38.14) 281.60 Rs 10/-	0.00 37.55 443.18 Rs. 10/-
V II O a a a p p b b o o o o o o o o o o o o o o o o	Net Profit (Loss) from Discontinuing Operations after tax (XII- XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Petails of equity share capital id-up equity share capital (Face Value of Rs. 10/- per equity are) The value of equity share capital (Per Share) Trainings per share (Not Annualized for Year ended) Trainings per share Continuing Operation (Not Annualised for are ended) The carnings per share before extraordinary items Indice earnings per share after extraordinary items In	(41.00) (41.00) (41.00) 450.48 Rs. 10/- (0.91) (0.91) 0.00 0.00	0.00 166.48 443.18 Rs. 10/-	(38.14) (38.14) (38.14) 281.60 Rx 10/- (1.50) (1.50)	9.00 37.55 443.18 Rs. 10/-
V II O a a a p p b b o o o o o o o o o o o o o o o o	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII) Profit (Loss) for the period (XI+XIV) Other Comprehensive Income 1. i). Amount of item that will not be reclassifed to profit or loss ii). Income tax relating to items that will not be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss ii). Income tax relating to items that will be reclassifed to profit or loss iii). Income tax relating to items that will be reclassifed to profit or loss otal Comprehensive income Otal Comprehensive income Otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Petails of equity share capital [Face Value of Rs. 10/- per equity are) otal Comprehensive income [Comprising Profit for the Period After tax) and Other comprehensive income] (XV+XVIII) Otal Comprehensive income [Comprising Profit for the Period After tax] otal Comprehensive income [Comprising Profit for the Period After tax	(41.00) (41.00) (41.00) 450.48 Rs. 10/-	0.00 166.48 443.18 Rs. 10/-	(38.14) (38.14) (38.14) 281.60 Rx 10/- (1.50) (1.50)	0.00 37.55 443.18 Rs. 10/-

Notes:-Notes to consolidated Audited financials results for the year ended 30th June 2024: 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. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. 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 Augest 14 2024. 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 Kumal Waishali farkar Kumar VAISHALI PARKAR KUMAR

Date:- 14.08.2024 Place:- Mumbai

Whole time director & CFO DIN: 09159108



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 30th 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 14th 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 Gusaning Tored Acco

Proprietor

Membership No. 120710 Firm Regn. No. 140785W

UDIN: 24120710BJZWGN2731

Date: 14th August 2024

Place: Jamnagar