



June 27, 2025

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

Kind Attn: Corporate Relationship Dept.

BSE Scrip Code: 512115 Scrip ID: ROSEMER

Sub.: In Compliance of Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015 – Outcome of Board Meeting - Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2025 and Recommendation of a Final Dividend

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., Friday, June 27, 2025, inter alia, transacted following businesses:

1. Considered and approved, inter alia, the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2025 read along with Auditor’s Report;

Accordingly, we are submitting herewith the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2025 along with Auditor’s Report and declaration in respect of unmodified opinion on the Audited Standalone and Consolidated Financial Results.

2. Recommended, subject to the approval of the Members of the Company, final dividend of Rs. 0.12/- per equity share of the face value of Rs. 10/- each (i.e. 1.2% of the face value) for the financial year ended March 31, 2025;

Information regarding Book closure and record date for payment of final dividend will be intimated separately.

3. Noted re-constitution of Nomination and Remuneration Committee of the Board consisting of the following members, approved vide resolution passed by circulation by the board of directors of the Company on Thursday, June 12, 2025:

Sr. No.	Name	Committee Position	Category of Directorship
1.	Mr. Omprakash Brijnath Singh	Chairperson	Non Executive Director
2.	Mr. Purvesh Krishna Shelatkar	Member	Executive Director
3.	Mr. Shekhar Mennon	Member	Independent Director
4.	Mr. Uday Damodar Tardalkar	Member	Chairman and Independent Director

4. Approved the appointment of CS Deepak Rane, Practicing Company Secretary, as scrutinizer for postal ballot process through electronic mode;
5. Approved the appointment of M/s. Lunawat & Co., Chartered Accountants, as Internal Auditors of the Company for the financial year 2025-26;
6. Approved the appointment of CS Deepak Rane, Practicing Company Secretary, as Secretarial Auditor of the Company for the Audit period of five consecutive years commencing from financial year 2025-26 till financial year 2029-30, subject to approval of the Members of the Company at the ensuing Annual General Meeting;

The details as required under Listing Regulations read with Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as **Annexure - I**.

7. Noted resignation of Ms. Purva Jhanwar from the post of Company Secretary and Compliance Officer of the Company w.e.f. the closure of business hours on July 14, 2025;
8. Approved appointed of Ms. Dharini Kadakia (Membership No.: A76992), as Company Secretary and Compliance Officer of the Company w.e.f. July 15, 2025.

The details as required under Regulation 30 of Listing Regulations read with Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as **Annexure – I**.

The meeting commenced at 04:13 P.M. (with a delay of 13 minutes) and concluded at 05:40 P.M.

Please take the same on record and oblige.



**ROSE MERC
LIMITED**

तमसो ऽ मा ज्योतिर्गमय



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

GSTIN : 27AACCR3663B1ZM
CIN : L93190MH1985PLC035078

Thanking You
Yours faithfully,
For ROSE MERC LIMITED

Vaishali Parkar Kumar
Executive Director
DIN: 09159108

Annexure – I

Disclosure of information pursuant to Regulation 30 of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Disclosure - Secretarial Auditor	Disclosure - Company Secretary and Compliance Officer
1.	Name of the parties	Mr. Deepak Rane, Practicing Company Secretary (Certificate of Practice Number 8717 and Peer Review Number 2063/2022)	Ms. Dharini Kadakia (Membership No.: A76992)
2.	Reason for change	Appointment of CS Deepak Rane, Practicing Company Secretary, Mumbai, as Secretarial Auditor of the Company for Audit period of five consecutive years commencing from financial year 2025-26 till financial year 2029-30, subject to approval of the Members of the Company at the ensuing Annual General Meeting.	Appointment of Ms. Dharini Kadakia (Membership No.: A76992), as Company Secretary and Compliance Officer of the Company.
3.	Date of appointment and Term of appointment	Appointed in the Board Meeting held on June 27, 2025, for Audit period of five consecutive years commencing from financial year 2025-26 till financial year 2029-30, subject to approval of the Members of the Company at the ensuing Annual General Meeting. Term of appointment: 5 (five) year	w.e.f. July 15, 2025
4.	Brief Profile	Mr. Deepak Rane, is a Practising Company Secretary. He has over 15 years of various experiences in Corporate Secretarial Work, SEBI Regulations, Secretarial Audit, Transaction Advisory Services, Due Diligence, etc. He has knowledge and experience in dealing with matters relating to Company Law, Securities Laws, Compliances and other business structures.	Ms. Dharini Kadakia is an Associate Member of the Institute of Company Secretaries of India (ICSI). She holds a Bachelor's degree in Commerce from University of Mumbai.



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

INDEPENDENT AUDITOR'S REPORT

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

Independent Auditors Report on the Quarter and Year to date standalone financial results of Rose Merc Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

1. We have audited the accompanying standalone financial results of **Rose Merc Limited** (hereinafter referred to as "the company") for the year ended March 31, 2025 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2025, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the



requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

Other Matters

10. The Standalone financial results include the results for the quarter ended March 31, 2025 and full year ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

For B B Gusani & Associates
Chartered Accountants

Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 25120710BMHTAJ2192
Date: 27-06-2025
Place: Jamnagar



INDIA

ROSE MERC LTD

CIN: L93190MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022

Standalone Statement of Audited Financial Results for the Year Ended 31-03-2025

(Rs. In Lakh except per share data)

	Particulars	Quarter Ended			Year Ended	Year Ended
		31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
A	Date of start of reporting period	01/01/2025	01/10/2024	01/01/2024	01/04/2024	01/04/2023
B	Date of end of reporting period	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	81.92	145.21	176.41	286.63	297.31
II	Other Income	29.99	0.87	20.72	32.88	20.72
III	Total Income (I + II)	111.91	146.08	197.13	319.51	318.03
IV	Expenses					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock-in-trade	9.30	160.51	1.00	383.47	1.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.30)	(78.58)	0.01	(301.04)	106.04
(d)	Employee benefit expense	20.28	16.60	23.84	67.85	48.64
(e)	Finance Costs	0.84	-	0.04	0.89	0.08
(f)	Depreciation and amortisation expense	0.27	0.20	0.20	0.75	0.83
(g)	Other Expenses	48.28	43.81	27.48	147.71	145.83
	Total expenses	69.66	142.53	52.57	299.62	302.42
V	Profit (loss) before Exceptional and Extraordinary Items and	42.25	3.54	144.55	19.89	15.60
VI	Exceptional items					
VIII	Profit (loss) before Tax (VII-VIII)	42.25	3.54	144.55	19.89	15.60
X	Tax Expense					
(a)	Current Tax	3.41	(3.48)	2.43	0.98	2.43
	(Less):- MAT Credit		-	-		(5.86)
	Current Tax Expense Relating to Prior years	(2.11)	-	-	(2.11)	-
(b)	Deferred Tax (Asset)/Liabilities	5.74	(4.07)	0.02	1.47	
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	33.10	11.09	142.10	19.55	19.03
XII	Profit (Loss) from Discontinuing Operaitons	-	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-		-
XIV	Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)	-	-	-		-
XV	Profit (Loss) for the period (XI+XIV)	33.10	11.09	142.10	19.55	19.03
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	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	33.10	11.09	142.10	19.55	19.03
XVIII	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	552.93	508.08	443.18	552.93	443.18
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share (Not Annualized for Year ended)	0.68	0.22	3.21	0.40	0.43
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	0.68	0.22	3.21	0.40	0.43
	Diluted earnings per share before extraordinary items	0.59	0.22	2.51	0.35	0.34
(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	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	0.68	0.22	3.21	0.40	0.43
	Diluted earnings per share before extraordinary items	0.59	0.22	2.51	0.35	0.34

Notes:-

Notes to Standalone Audited financials results for the year ended 31st March 2025:

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. The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
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 June 27 2025.
4	During the year Company has issued and allotted 10,97,502 equity shares off Rs. 10 each against conversion of Warrants and raised Rs. 109.75/- Lakhs and Security Premium of Rs. 1186.17/- Lakhs aggregating to Rs. 1295.91/-Lakhs . Further an amount of Rs. 404.05 Lakhs is outstanding against share warrants to be converted on future dates.
5	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

Date :- 27.06.2025
Place :- Mumbai

VAISHALI PARKAR KUMAR
Whole time director & CFO
DIN: 09159108

ROSE MERC LTD		
CIN: L93190MH1985PLC035078		
Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022		
		(Rupees in Lakhs)
Standalone Statement of Balance Sheet as at 31st March, 2025		
Particulars	As at 31st March, 2025	As at 31st March, 2024
ASSETS		
Non-current assets		
(a) Property, plant and equipment	0.91	1.14
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets		
(d) Financial assets	-	-
(i) Investments	4694.60	1,036.71
(ii) Trade receivables	-	
(iii) Loan	162.12	103.67
(e) Deferred Tax Assets	4.39	5.86
(f) Other non-current asset		
	-	-
Total non-current assets	4,862.02	1,147.40
Current assets		
(a) Inventories	382.22	81.18
(b) Financial assets	-	-
(i) Trade receivables	5.85	93.54
(ii) Cash and cash equivalents	144.85	62.35
(iii) Loan	-	-
(iv) Other financial asset	-	-
(c) Income/Current tax assets (net)	-	
(c) Other current assets	527.54	518.78
Total current assets	1,060.46	755.85
TOTAL ASSETS	5,922.48	1,903.24
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	552.93	443.18
(b) Other equity	2,252.86	1,051.34
(c) Money Against Share Warrant	404.05	390.91
Total equity	3,209.84	1,885.43
Non-current liabilities	-	-
(a) Financial liabilities	-	-
(i) Borrowings	116.53	7.03
(b) Deffered tax liability (net)		
Total non current liabilities	116.53	7.03
Current liabilities	-	-
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises		
2. Dues of creditor other than micro enterprises and small enterprises	17.31	6.62
(iii) Other financial liabilities	-	-
(b) Provision	1.80	0.36
(c) Income/Current tax liabilities (net)	0.98	2.43
(d) Other current liabilities	2576.03	1.37
Total current liabilities	2,596.11	10.78
TOTAL EQUITY AND LIABILITIES	5,922.48	1,903.24
FOR Rose Merc Limited		
Date :- 27.06.2025		
Place :- Mumbai		
VAISHALI PARKAR KUMAR		
Whole time director & CFO		
DIN: 09159108		

ROSE MERC LTD			
CIN: L93190MH1985PLC035078			
Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022			
		(Rupees in Lakhs)	
Standalone Cash Flow Statement for the year ended 31st March 2025			
S.No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A)	Cash flow from operating activities		
	Profit before taxation	19.89	15.60
	Adjustment for :	-	
	Depreciation and amortisation	0.75	0.83
	Finance cost	0.89	0.08
	Interest income	(30.45)	(20.59)
	Profit on Sale of Fixed Assets	-	-
	Dividend Income	-	-
	Operating profit/(loss) before working capital changes	(8.93)	(4.08)
	Adjustment for :		
	Increase/ (Decrease) in trade payables	10.69	5.60
	Increase/ (Decrease) in trade receivables	87.69	(93.54)
	Increase/ (Decrease) in other current liabilities	2,574.66	0.43
	Decrease/ (Increase) in other current Assets	(8.76)	(488.67)
	Decrease/ (Increase) in inventories	(301.04)	106.04
	Income/Current tax Assets	-	-
	Provision	(0.02)	(0.90)
	Cash Generated from operations	2,354.29	(475.12)
	Taxes paid (net)	0.98	
	Less: Previous Year Excess Provision of Tax	(2.11)	
	Net cash flow from/(used in) operating activities (A)	2,355.42	(475.12)
B)	Cash from investing activities		
	Movements in Investments	(3,657.89)	(1,031.69)
	Purchase of property, plant and equipment	(0.51)	-
	Movements in Loans & Advances	(58.45)	131.46
	Interest income	30.45	20.59
	Net cash used in investing activities (B)	(3,686.40)	(879.64)
C)	Cash flow from financing activities		
	Dividend paid	(4.20)	-
	Proceeds from long-term borrowings	109.50	-
	Proceeds from short-term borrowings	-	
	Proceeds from Equity Shares	(5.47)	215.75
	Proceeds from Issue of Warrents	1,314.54	1,090.47
	Finance cost paid	(0.89)	(0.08)
	Net cash flow from financing activities (C)	1,413.48	1,306.13
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	82.50	(48.63)
E)	Cash and cash equivalents as at the beginning of the year	62.35	110.98
F)	Cash and cash equivalents as at the end of the year	144.85	62.35
	Balance with banks	143.84	60.88
	Cash in hand	1.01	1.47
	Total	144.85	62.35
FOR Rose Merc Limited			
Date :- 27.06.2025		VAISHALI PARKAR KUMAR	
Place :- Mumbai		Whole time director & CFO	
		DIN: 09159108	



INDEPENDENT AUDITOR'S REPORT

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

Independent Auditors Report on Quarter and Year to date Consolidated financial results of Rose Merc Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

1. We have audited the accompanying Consolidated financial results of **Rose Merc Limited** (hereinafter referred to as "Holding company") for the year ended March 31, 2025 and its subsidiaries **Company Outcry Media Solutions Private Limited, Rahi Pakhle RM Private Limited, Moda Orama Ventures Private Limited, Jadhav Rose Merc Sports Private Limited, Parshuram Rose Merc Private Limited, Navi Mumbai Premier League Private Limited, Kaale And Rose Merc Advisors Private Limited, Emirates Holding FZ LLC & Hyderabad sports league private limited** (hereinafter referred to as "Subsidiaries company" & (Holding company and its subsidiaries together referred to as "the Group") for the year ended March 31, 2025, being submitted by the Company, the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2025, and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those



standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our 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. Rahi Pakhle RM Private Limited.
 3. Moda Orama Ventures Private Limited.
 4. Jadhav Rose Merc Sports Private Limited.
 5. Parshuram Rose Merc Private Limited.
 6. Navi Mumbai Premier League Private Limited.
 7. Kaale And Rose Merc Advisors Private Limited.
 8. Emirates Holding FZ LLC.
 9. Hyderabad sports league private limited.

Board of Directors' Responsibilities for the Consolidated Financial Results

5. These Consolidated financial results have been prepared on the basis of the annual consolidated financial statements. The company's Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
6. In preparing the Consolidated financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing



as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

7. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.
9. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(I) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our



auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the Consolidated financial results represent the underlying transactions and events in the manner that achieves fair presentation.

10. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matters

11. The Audited Consolidated Financial Results include the Unaudited Financial Results of Eight Subsidiaries, whose Financial Statements/ Financial Results/Financial Information includes share of total assets of Rs. 5253.75 Lakhs as at 31st March 2025, Group's share of total revenue of Rs. 7421.06 Lakhs and Group's share of total net profit/(loss) after tax of Rs. 1645.67 Lakhs and Group's share of total comprehensive income of Rs. Nil for the year ended on 31st March 2025, as considered in the consolidated Financial Results, which have been audited by Another independent auditor. The independent auditors' reports on Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

12. The Consolidated financial results include the results for the quarter ended March 31, 2025 and full year ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

For B B Gusani & Associates
Chartered Accountants

Bhargav Gusani

Bhargav Gusani

Proprietor

Membership No. 120710

Firm Regn. No. 140785W

UDIN: 25120710BMHTAR7605

Date: 27-06-2025

Place: Jamnagar



ROSE MERC LTD

CIN: L93190MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022
Statement of consolidated Audited Financial Results for the quarter and year ended march 31, 2025

consolidated Statement of Audited Financial Results for the Quarter/ Year Ended 31-03-2025

(Rs. In Lakh except per share data)

	Particulars	Quarter Ended			Year Ended	
		31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
A	Date of start of reporting period	01/01/2025	01/10/2024	01/01/2024	01/04/2024	01/04/2023
B	Date of end of reporting period	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Reporting	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	7,440.45	297.89	407.83	7,878.34	528.73
II	Other Income	27.65	1.01	54.78	30.71	54.78
III	Total Income (I + II)	7,468.10	298.91	462.61	7,909.05	583.51
IV	Expenses					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock-in-trade	4,512.06	160.72	1.00	4,888.08	1.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(91.19)	(231.18)	(303.78)	(558.63)	(197.75)
(d)	Employee benefit expense	652.36	31.65	70.89	743.78	95.69
(e)	Finance Costs	45.17	(0.94)	0.13	45.25	0.17
(f)	Depreciation and amortisation expense	14.56	1.83	5.17	18.63	5.80
(g)	Other Expenses	722.71	291.79	522.75	1,150.59	641.10
	Total expenses	5,855.68	253.88	296.16	6,287.71	546.01
V	Profit (loss) before Exceptional and Extraordinary Items and	1,612.42	45.02	166.45	1,621.34	37.50
VI	Exceptional items					
VIII	Profit (loss) before Tax (VII-VIII)	1,612.42	45.02	166.45	1,621.34	37.50
X	Tax Expense					
(a)	Current Tax	5.00	1.83	5.86	7.88	5.86
	(Less):- MAT Credit	-	-	(5.91)	-	(5.91)
	Current Tax Expense Relating to Prior years	-	-	-	(2.11)	-
(b)	Deferred Tax (Asset) /Liabilities	6.84	(4.24)	0.02	2.27	-
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	1,600.58	47.43	166.48	1,613.30	37.55
XII	Profit (Loss) from Discontinuing Operaitons	-	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-	-
XIV	Net Profit (Loss) from Discontinuing Operaritions after tax (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	1,600.58	47.43	166.48	1,613.30	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	Profit(Loss) For Period Before Minority Interest	1,600.58			1,613.30	
	Share Of Profit / Loss Associates					
	Profit/Loss Of Minority Interest	1,669.26			1,669.26	
XVIII	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)	(68.68)	47.43	166.48	(55.96)	37.55
XIX	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	552.93	508.08	443.18	552.93	443.18
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XX	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	(1.42)	0.93	4.23	(1.16)	0.86
	Diluted earnings per share before extraordinary items	(1.23)	0.93	2.94	(1.00)	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	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	(1.42)	0.93	4.23	(1.16)	0.86
	Diluted earnings per share before extraordinary items	(1.23)	0.93	2.94	(1.00)	0.66

Notes:-

Notes to consolidated Audited financials results for the year ended 31st March 2025:

- 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 figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 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 June 27 2025.
- The company has issued and allotted 10,97,502 equity shares off Rs. 10 each against conversion of Warrants and raised Rs. 109.75/- Lakhs and Security Premium of Rs. 1186.17/- Lakhs aggregating to Rs. 1295.91/-Lakhs . Further an amount of Rs. 404.05 Lakhs is outstanding against share warrants to be converted on future dates.
- 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

Date :- 27.06.2025
Place :- Mumbai

VAISHALI PARKAR KUMAR
Whole time director & CFO
DIN: 09159108

ROSE MERC LTD			
CIN: L93190MH1985PLC035078			
Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022			
			(Rupees in Lakhs)
Consolidated Statement of Balance Sheet as at 31st March, 2025			
Particulars	As at		As at
	31st March, 2025	31st March, 2024	
Reporting	Consolidated	Consolidated	
ASSETS			
Non-current assets			
(a) Property, plant and equipment	51.76	1.14	
(b) Goodwill	2,601.59	-	
(c) Other Intangible Assets	-	-	
(d) Financial assets	-	-	
(i) Investments	1,460.47	1,036.71	
(ii) Trade receivables	-	-	
(iii) Loan	157.01	103.67	
(e) Deferred Tax Assets	3.62	5.86	
(f) Other non-current asset	-	-	
Total non-current assets	4,274.45	1,147.40	
Current assets			
(a) Inventories	943.59	81.18	
(b) Financial assets	-	-	
(i) Trade receivables	1,219.50	93.54	
(ii) Cash and cash equivalents	860.36	62.35	
(iii) Loan	-	-	
(iv) Other financial asset	-	-	
(c) Income/Current tax assets (net)	-	-	
(c) Other current assets	1,397.50	518.78	
Total current assets	4,420.94	755.85	
TOTAL ASSETS	8,695.39	1,903.24	
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	552.93	443.18	
(b) Other equity	2789.30	1,442.25	
(c) Money Against Share Warrents	404.05	-	
(d) NCI	4,170.74	-	
Total equity	7,917.02	1,885.43	
Non-current liabilities			
(a) Financial liabilities	-	-	
(i) Borrowings	168.56	7.03	
(b) Deferred tax liability (net)	-	-	
Total non current liabilities	168.56	7.03	
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	26.82	-	
(ii) Trade payable			
1. Dues of micro enterprises and small enterprises	-	-	
2. Dues of creditor other than micro enterprises and small enterprises	312.82	6.62	
(iii) Other financial liabilities	0.00	-	
(b) Provision	114.71	0.36	
(c) Income/Current tax liabilities (net)	7.88	2.43	
(d) Other current liabilities	147.59	1.37	
Total current liabilities	609.81	10.78	
TOTAL EQUITY AND LIABILITIES	8,695.39	1,903.24	
FOR Rose Merc Limited			
Date :- 27.06.2025			
Place :- Mumbai			
VAISHALI PARKAR KUMAR			
Whole time director & CFO			
DIN: 09159108			

ROSE MERC LTD			
CIN: L93190MH1985PLC035078			
Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022			
		(Rupees in Lakhs)	
Consolidated Cash Flow Statement for the year ended 31st March 2025			
S.No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
	Reporting	Consolodated	Consolodated
A)	Cash flow from operating activities		
	Profit before taxation	1,621.34	37.50
	Adjustment for :	-	-
	Depreciation and amortisation	18.63	5.80
	Finance cost	45.25	0.16
	Interest income	(30.45)	(20.76)
	Profit on Sale of Slum Sales	-	(33.89)
	Dividend Income	-	-
	Operating profit/(loss) before working capital changes	1,654.77	(11.19)
	Adjustment for :		
	Increase/ (Decrease) in trade payables	248.26	63.54
	Increase/ (Decrease) in trade receivables	(1,117.73)	(101.77)
	Increase/ (Decrease) in other current liabilities	123.01	23.64
	Decrease/ (Increase) in other current Assets	(766.66)	(600.73)
	Decrease/ (Increase) in inventories	(558.63)	(197.75)
	Income/Current tax Assets	2.01	5.87
	Provision	114.35	(0.90)
	Cash Generated from operations	(300.61)	(819.30)
	Taxes paid (net)	-	
	Net cash flow from/(used in) operating activities (A)	(300.61)	(819.30)
B)	Cash from investing activities		
	Movements in Investments	(290.09)	(684.95)
	Purchase of property, plant and equipment & other intangible Assets	(11.58)	(27.42)
	Movements in Loans & Advances	(52.74)	130.87
	Interest income	30.45	20.75
	Net cash used in investing activities (B)	(323.97)	(560.76)
C)	Cash flow from financing activities		
	Dividend paid	(4.21)	-
	Proceeds from long-term borrowings	116.40	45.13
	Proceeds from short-term borrowings	26.82	-
	Proceeds from Equity Shares	(5.47)	215.75
	Proceeds from Issue of Warrents	1,314.54	1,090.47
	Finance cost paid	(45.25)	(0.16)
	Net cash flow from financing activities (C)	1,402.82	1,351.18
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	778.26	(28.87)
E)	Cash and cash equivalents as at the beginning of the year	82.10	110.98
F)	Cash and cash equivalents as at the end of the year	860.36	82.10
	Balance with banks	656.43	79.24
	Cash in hand	203.92	2.86
	Total	860.36	82.10
FOR Rose Merc Limited			
Date :- 27.06.2025		VAISHALI PARKAR KUMAR	
Place :- Mumbai		Whole time director & CFO	
		DIN: 09159108	



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

Kind Attn: Corporate Relationship Dept.

BSE Scrip Code: 512115 Scrip ID: ROSEMER

Sub.: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir/ Madam,

Pursuant to Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“*Listing Regulations*”), I, Vaishali Parkar Kumar, Executive Director and CFO of the Rose Merc Limited (“*the Company*”), hereby declare that M/s. B B Gusani & Associates, Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on the Audited Standalone and Consolidated Financial Results of the Company, for the financial year ended March 31, 2025.

Please take the same on record and oblige.

Thanking You
Yours faithfully,
For ROSE MERC LIMITED

Vaishali Parkar Kumar
Executive Director and CFO
DIN: 09159108

Date: June 27, 2025
Place: Mumbai