



Date: 26th July, 2025

To,
The Corporate Relations Department,
BSE Limited,
P J Tower, Dalal Street,
Fort, Mumbai-400001

BSE Scrip Code: 512115
Scrip ID: ROSEMER

Kind Attn: Corporate Relationship Dept.

Sub: Revised Outcome of Board Meeting held on Friday, July 25, 2025.

Dear Sir/ Madam,

In furtherance to our outcome of Board Meeting submitted yesterday i.e July 25, 2025 and pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform you that there was an clerical/ typographical error in the content of the announcement as below:

In the third column of the Q1 Financial year 2024-25 comparative figures, the **heading** incorrectly referred as "Year 2025" as the period (both as period ended and start-end dates). The correct heading should state:

- **Period ended: 30-06-2024**
- **Period from: 01-04-2024 to 30-06-2024**

We herewith enclose the revised financial results with the corrected date heading.

You are requested to take above cited information on your records and acknowledge receipt of the same.

Thanking You.

Yours faithfully,

For ROSE MERC LIMITED

Vaishali Parkar Kumar
Executive Director
DIN: 09159108

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

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 30-06-2025

(Rs. in Lakh except per share data)

Particulars		Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
A	Date of start of reporting period	01-04-2025	01-01-2025	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2025	31-03-2025	30-06-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	69.50	81.92	4.25	286.63
II	Other Income	2.06	29.99	0.59	32.88
III	Total Income (I + II)	71.56	111.91	4.84	319.51
IV	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	124.16	9.30	213.16	383.47
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(123.70)	(9.30)	(213.16)	(301.04)
(d)	Employee benefit expense	14.23	20.28	18.37	67.85
(e)	Finance Costs	-	0.84	-	0.89
(f)	Depreciation and amortisation expense	0.11	0.27	0.11	0.75
(g)	Other Expenses	49.42	48.28	16.38	147.71
	Total expenses	64.22	69.66	34.86	299.62
V	Profit (loss) before Exceptional and Extraordinary Items and tax (III- VI)	7.34	42.25	(30.02)	19.89
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	7.34	42.25	(30.02)	19.89
X	Tax Expense				
(a)	Current Tax	1.87	3.41	-	0.98
	(Less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	(2.11)	-	(2.11)
(b)	Deferred Tax (Asset)/Liabilities	4.18	5.74	(0.16)	1.47
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	1.29	33.10	(29.86)	19.55
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)	1.29	33.10	(29.86)	19.55
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)	1.29	33.10	(29.86)	19.55
XVIII	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	553.73	552.93	450.48	552.93
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
	Other Equity				
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	0.02	0.68	(0.66)	0.40
	Diluted earnings per share before extraordinary items	0.02	0.59	(0.66)	0.35
(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	0.02	0.68	(0.66)	0.40
	Diluted earnings per share before extraordinary items	0.02	0.59	(0.66)	0.35

Notes:-

Notes to Unaudited Standalone financials results for the year ended 30th June 2025:

- 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.
- 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 25th July, 2025.
- 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 :- 25th July, 2025
Place :- Mumbai

VAISHALI PARKAR KUMAR
Whole time director & CFO
DIN: 09159108



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 30th June 2025 ("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 **25th July 2025** has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B B Gusani & Associates
Chartered Accountants
(FRN: 140785W)

Bhargav Gusani
Proprietor

Membership No. 120710

UDIN: 25120710BMHTSS2667

Date: 25th July 2025

Place: Jamnagar



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

Statement of consolidated Unaudited Financial Results for the quarter and three months ended June 30, 2025

consolidated Statement of UnAudited Financial Results for the Quarter Ended 30-06-2025

(Rs. In Lakh except per share data)

Particulars		Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
A	Date of start of reporting period	01-04-2025	01-01-2025	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2025	31-03-2025	30-06-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D	Reporting	Consolidated	Consolidated	Consolidated	Consolidated
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	2,212.94	7,440.45	24.05	7,878.34
II	Other Income	2.07	27.65	0.60	30.71
III	Total Income (I + II)	2,215.01	7,468.10	24.65	7,909.05
IV	Expenses				
(a)	Cost of materials consumed		-	-	-
(b)	Purchases of stock-in-trade	1,311.55	4,512.06	213.16	4,888.08
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(123.71)	(91.19)	(228.62)	(558.63)
(d)	Employee benefit expense	209.34	652.36	32.34	743.78
(e)	Finance Costs	36.55	45.17	-	45.25
(f)	Depreciation and amortization expense	4.05	14.56	1.12	18.63
(g)	Other Expenses	146.37	722.71	47.65	1,150.59
	Total expenses	1,584.15	5,855.68	65.65	6,287.71
V	Profit (loss) before Exceptional and Extraordinary Items and	630.86	1,612.42	(41.00)	1,621.34
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	630.86	1,612.42	(41.00)	1,621.34
X	Tax Expense				
(a)	Current Tax	1.87	5.00		7.88
	(Less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	(2.11)
(b)	Deferred Tax (Asset)/Liabilities	4.18	6.84		2.27
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	624.81	1,600.58	(41.00)	1,613.30
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)	624.81	1,600.58	(41.00)	1,613.30
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 Non Controlling Interest	624.81	1,600.58		1,613.30
XVIII	Total Comprehensive income	0.00			0.00
	Share Of Profit / Loss Associates				
	Profit/Loss Of Non Controlling Interest	439.36	1,669.26	0.00	1,669.26
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	185.45	(68.68)	(41.00)	(55.96)
XIX	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	553.73	552.93	450.48	552.93
	Face value of equity share capital (Per Share)	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	3.35	(1.42)	(0.91)	(1.16)
	Diluted earnings per share before extraordinary items	3.35	(1.23)	(0.91)	(1.00)
(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	3.35	(1.42)	(0.91)	(1.16)
	Diluted earnings per share before extraordinary items	3.35	(1.23)	(0.91)	(1.00)

Notes:-

Notes to consolidated Audited financials results for the year ended 30th June 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 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 July 25, 2025.
- 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 :- 25.07.2025
Place :- Mumbai

VAISHALI PARKAR KUMAR
Whole time director & CFO
DIN: 09159108



B.B. Gusani & Associates
Chartered Accountants

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, 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** for the quarter ended 30th June 2025 ("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 **25th July 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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.



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



B.B. Gusani & Associates
Chartered Accountants


CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

4. The statement includes the results of the following entities:

- (a) Outcry Media Solutions Private Limited.
- (b) Rahi Pakhle RM Private Limited.
- (c) Moda Orama Ventures Private Limited.
- (d) Jadhav Rose Merc Sports Private Limited.
- (e) Parshuram Rose Merc Private Limited.
- (f) Navi Mumbai Premier League Private Limited.
- (g) Kaale And Rose Merc Advisors Private Limited.
- (h) Emirates Holding FZ LLC.
- (i) Hyderabad sports league private limited.(stepdown subsidiary)

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: 25120710BmHTST1011

Date: 25th July 2025

Place: Jamnagar

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