

General information about company	
Scrip code*	512115
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE649C01012
Name of company	ROSE MERC LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	27-06-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Trading
Start date and time of board meeting	27-06-2025 16:13
End date and time of board meeting	27-06-2025 17:40
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	7440.45	7878.34
	Other income	27.65	30.71
	Total income	7468.1	7909.05
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	4512.06	4888.08
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-91.19	-558.63
(d)	Employee benefit expense	652.36	743.78
(e)	Finance costs	45.17	45.25
(f)	Depreciation, depletion and amortisation expense	14.56	18.63
(g)	Other Expenses		
1	Other Expenses	722.72	1150.6
	Total other expenses	722.72	1150.6
	Total expenses	5855.68	6287.71
3	Total profit before exceptional items and tax	1612.42	1621.34
4	Exceptional items	0	0
5	Total profit before tax	1612.42	1621.34
6	Tax expense		
7	Current tax	5	5.77
8	Deferred tax	6.84	2.27
9	Total tax expenses	11.84	8.04
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	1600.58	1613.3
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	1600.58	1613.3
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	1600.58	1613.3
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	1669.26	1669.26
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
21	Details of equity share capital		

	Paid-up equity share capital	552.93	552.93	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		0	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1.42	-1.16	
	Diluted earnings (loss) per share from continuing operations	-1.23	-1	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-1.42	-1.16	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.23	-1	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	51.76
	Capital work-in-progress	0
	Investment property	0
	Goodwill	2601.59
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	1460.47
	Trade receivables, non-current	0
	Loans, non-current	157.01
	Other non-current financial assets	0
	Total non-current financial assets	1617.48
	Deferred tax assets (net)	3.62
	Other non-current assets	0
	Total non-current assets	4274.45
2	Current assets	
	Inventories	943.59
	Current financial asset	
	Current investments	0
	Trade receivables, current	1219.5
	Cash and cash equivalents	860.36
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	0
	Total current financial assets	2079.86
	Current tax assets (net)	0
	Other current assets	1397.49
	Total current assets	4420.94
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	8695.39
	Total current assets	4420.94
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	8695.39
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	552.93
	Other equity	3193.35

	Total equity attributable to owners of parent	3746.28
	Non controlling interest	4170.74
	Total equity	7917.02
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	168.56
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	168.56
	Provisions, non-current	0
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	168.56
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	26.82
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	312.82
	Total Trade payable	312.82
	Other current financial liabilities	
	Total current financial liabilities	339.64
	Other current liabilities	147.59
	Provisions, current	114.7
	Current tax liabilities (Net)	7.88
	Deferred government grants, Current	
	Total current liabilities	609.81
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	778.37
	Total equity and liabilities	8695.39
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income		
Date of start of reporting period		01-01-202501-04-2024
Date of end of reporting period		31-03-202531-03-2025
Whether results are audited or unaudited		AuditedAudited
Nature of report standalone or consolidated		ConsolidatedConsolidated
	Other comprehensive income [Abstract]	
1	Amount of items that will not be reclassified to profit and loss	
	Total Amount of items that will not be reclassified to profit and loss	
2	Income tax relating to items that will not be reclassified to profit or loss	
3	Amount of items that will be reclassified to profit and loss	
	Total Amount of items that will be reclassified to profit and loss	
4	Income tax relating to items that will be reclassified to profit or loss	
5	Total Other comprehensive income	

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1621.34
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	45.25
	Adjustments for decrease (increase) in inventories	-558.63
	Adjustments for decrease (increase) in trade receivables, current	-1117.73
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-766.66
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	2.02
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	248.26
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	123.01
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	18.63
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	114.35
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	30.45
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1921.95
	Net cash flows from (used in) operations	-300.61
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-300.61
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	11.58
	Proceeds from sales of investment property	0
	Purchase of investment property	290.09
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	52.74
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	30.45
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-323.96
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	-5.47
	Proceeds from issuing other equity instruments	1314.54
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	143.22
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	4.21
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-45.25
	Net cash flows from (used in) financing activities	1402.83
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	778.26
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	778.26

	Cash and cash equivalents cash flow statement at beginning of period	82.1
	Cash and cash equivalents cash flow statement at end of period	860.36

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015:The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. B B Gusani & Associates	Yes	30-06-2025

