

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	Standalone	
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	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	27-06-2025	
Indicate Company website link for updated RPT policy of the Company	www.rosemerc.in/investor-relation/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes	
No. of times funds raised during the quarter	4	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	No Default on Loans and Debt Securities

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		Standalone	Standalone	
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	81.92	286.63	
	Other income	29.99	32.88	
	Total income	111.91	319.51	
2	Expenses			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	9.3	383.47	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-9.3	-301.04	
(d)	Employee benefit expense	20.28	67.85	
(e)	Finance costs	0.84	0.89	
(f)	Depreciation, depletion and amortisation expense	0.27	0.75	
(g)	Other Expenses			
1	Other Expenses	48.27	147.7	
	Total other expenses	48.27	147.7	
	Total expenses	69.66	299.62	
3	Total profit before exceptional items and tax	42.25	19.89	
4	Exceptional items	0	0	
5	Total profit before tax	42.25	19.89	
6	Tax expense			
7	Current tax	3.41	-1.13	
8	Deferred tax	5.74	1.47	
9	Total tax expenses	9.15	0.34	
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	33.1	19.55	
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	33.1	19.55	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	33.1	19.55	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
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	0.68	0.4	
	Diluted earnings (loss) per share from continuing operations	0.59	0.35	
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	0.68	0.4	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.59	0.35	
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		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	0.91
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	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	4694.6
	Trade receivables, non-current	
	Loans, non-current	162.12
	Other non-current financial assets	
	Total non-current financial assets	4856.72
	Deferred tax assets (net)	4.39
	Other non-current assets	
	Total non-current assets	4862.02
2	Current assets	
	Inventories	382.22
	Current financial asset	
	Current investments	0
	Trade receivables, current	5.85
	Cash and cash equivalents	144.85
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	
	Total current financial assets	150.7
	Current tax assets (net)	
	Other current assets	527.54
	Total current assets	1060.46
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	5922.48
	Total current assets	1060.46
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	5922.48
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	552.93
	Other equity	2656.91
	Total equity attributable to owners of parent	3209.84
	Non controlling interest	
	Total equity	3209.84
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	116.53
	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	116.53
	Provisions, non-current	0
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	116.53
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	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	17.31
	Total Trade payable	17.31
	Other current financial liabilities	
	Total current financial liabilities	17.31
	Other current liabilities	2576.02
	Provisions, current	1.8
	Current tax liabilities (Net)	0.98
	Deferred government grants, Current	
	Total current liabilities	2596.11
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	2712.64
	Total equity and liabilities	5922.48
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
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		Standalone	Standalone
	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		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	19.89
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0.89
	Adjustments for decrease (increase) in inventories	-301.04
	Adjustments for decrease (increase) in trade receivables, current	87.69
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-8.77
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	10.69
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	2574.66
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.75
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-0.02
	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)	2334.4
	Net cash flows from (used in) operations	2354.29
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-1.13
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	2355.42
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	0.51
	Proceeds from sales of investment property	0
	Purchase of investment property	3657.89
	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	58.45
	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	-3686.4
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	109.5
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	4.2
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.89
	Net cash flows from (used in) financing activities	1413.48
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	82.5
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	82.5
	Cash and cash equivalents cash flow statement at beginning of period	62.35
	Cash and cash equivalents cash flow statement at end of period	144.85

Format for Disclosure of Related Party Transactions (applicable only for half-

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	ε I O C b
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	ROSE MERC LIMITED	AACCR3663B	Vaishali P Kumar	AMHPP4907G	CFO/Whole Time Director	Loan			Approved			15.5	
2	ROSE MERC LIMITED	AACCR3663B	Vaishali P Kumar	AMHPP4907G	CFO/Whole Time Director	Any other transaction	Salary		Approved			5.48	
3	ROSE MERC LIMITED	AACCR3663B	Kirti C Savla	AAJPS9551P	Managing Director	Any other transaction	Salary		Approved			2.02	
4	ROSE MERC LIMITED	AACCR3663B	Nooruddin Shaikh	CGWPS1677P	Whole Time Director	Any other transaction	Salary		Approved			2.73	
5	ROSE MERC LIMITED	AACCR3663B	Purvesh Shelatkar	ALDPS4084Q	Director	Loan			Approved			94	
6	ROSE MERC LIMITED	AACCR3663B	Purvesh Shelatkar	ALDPS4084Q	Director	Any other transaction	Salary		Approved			5.16	
7	ROSE MERC LIMITED	AACCR3663B	Avinash Sonawane	AJUPS3900N	Director	Any other transaction	Director Fees		Approved			2	
8	ROSE MERC LIMITED	AACCR3663B	Omprakash Singh	AERPS7888D	Director	Any other transaction	Director Fees		Approved			2	
9	ROSE MERC LIMITED	AACCR3663B	Uday Tardalkar	AADPT5528M	Director	Any other transaction	Director Fees		Approved			2	
10	ROSE MERC LIMITED	AACCR3663B	Vivek Parulkar	AFQPP9750B	Director	Any other transaction	Salary		Approved			5.48	
11	ROSE MERC LIMITED	AACCR3663B	Shekhar Mennon	ACJPM4151D	Director	Any other transaction	Director Fees		Approved			2	
12	ROSE MERC LIMITED	AACCR3663B	Saroj Datar	AAMPD9304Q	Director	Any other transaction	Director Fees		Approved			2	
13	ROSE MERC LIMITED	AACCR3663B	Sumant Ghaisas	AACPG9416G	Director	Any other transaction	Director Fees		Approved			2	
14	ROSE MERC LIMITED	AACCR3663B	Eshwari Purvesh Shelatkar	BYQPS8871Q	Director	Any other transaction	Internship Fees		Approved			0.58	
15	ROSE MERC LIMITED	AACCR3663B	Sonu Vasan	ADIPV2484N	Director	Any other transaction	Director Fees		Approved			2	
16	ROSE MERC LIMITED	AACCR3663B	Harshee Haria	ABYPH0705J	Director	Any other transaction	Salary		Approved			3	
17	ROSE MERC LIMITED	AACCR3663B	Dilip Ambekar	AGKPA4045K	Director	Any other transaction	Salary		Approved			3	
18	ROSE MERC LIMITED	AACCR3663B	Jasmine Shaikh	HDXPS8137M	Director	Any other transaction	Salary		Approved			2.83	
19	ROSE MERC LIMITED	AACCR3663B	Poonam Mali	ELFPM3225P	Director	Any other transaction	Salary		Approved			3.14	
20	ROSE MERC	AACCR3663B	Purva Jhanwar	CDLPB4005N	Company Secretary	Any other transaction	Salary		Approved			2.16	

[illegible]

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 Standalone 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

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Others
Description of mode of fund raising (Applicable in case of others is selected)	Conversion of Warrants into Equity Shares
Date of Raising Funds	30-01-2025
Amount Raised	1.28
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To raise further capital in order to meet the funding requirement for business growth and expansion which includes investments in subsidiaries and other companies/ acquisition opportunities, exploring new initiatives, capital expenditure, working capital requirements, and other general corporate purposes	Not Applicable	1.28	0	1.28	0	

Signatory Details	
Name of signatory	Vaishali Parkar Kumar
Designation of person	Chief Financial Officer
Place	Mumbai
Date	27-06-2025

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)	
Mode of Fund Raising	Others
Description of mode of fund raising (Applicable in case of others is selected)	Conversion of Warrants into Equity Shares
Date of Raising Funds	31-01-2025
Amount Raised	1.25
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To raise further capital in order to meet the funding requirement for business growth and expansion which includes investments in subsidiaries and other companies/ acquisition opportunities, exploring new initiatives, capital expenditure, working capital requirements, and other general corporate purposes	Not Applicable	1.25	0	1.25	0	

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (3)	
Mode of Fund Raising	Others
Description of mode of fund raising (Applicable in case of others is selected)	Conversion of Warrants into Equity Shares
Date of Raising Funds	12-02-2025
Amount Raised	1.25
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To raise further capital in order to meet the funding requirement for business growth and expansion which includes investments in subsidiaries and other companies/ acquisition opportunities, exploring new initiatives, capital expenditure, working capital requirements, and other general corporate purposes	Not Applicable	1.25	0	1.25	0	

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (4)	
Mode of Fund Raising	Others
Description of mode of fund raising (Applicable in case of others is selected)	Conversion of Warrants into Equity Shares
Date of Raising Funds	18-02-2025
Amount Raised	1.25
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To raise further capital in order to meet the funding requirement for business growth and expansion which includes investments in subsidiaries and other companies/ acquisition opportunities, exploring new initiatives, capital expenditure, working capital requirements, and other general corporate purposes	Not Applicable	1.25	0	1.25	0	

