ROSE MERC LIMITED
तमसो ऽ मा ज्योतिर्गमय

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

GSTIN : 27AACCR3663B1ZM
CIN : L93190MH1985PLC035078

Date: November 14, 2025

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

BSE Scrip Code: 512115 Scrip ID: ROSEMER

Subject: In Compliance of Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015 – Outcome of Board Meeting held on November 14, 2025.

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, November 14, 2025 inter alia, transacted, discussed and approved following businesses:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ending 30th September, 2025 read with the Auditor's Limited Review Report.

   Accordingly, we are submitting herewith the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ending 30th September, 2025 along with the Auditor's Limited Review Report.

Kindly take the same on your records.

The Board Meeting commenced at 05:00 p.m. and concluded on 05:45 p.m.

Thanking You,
Yours Faithfully,

For Rose Merc Limited
Vaishali Parkar Kumar
Digitally signed by Vaishali Parkar Kumar
Date: 2025.11.14 18:56:22 +05'30'
Vaishali Parkar Kumar
Executive Director
DIN: 09159108

Encl: As Above

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

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

Independent Auditor's Review Report on Quarterly and Half Year Ended 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 and half year ended 30th September 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 **14th November 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

B.B. Gusani & Associates Chartered Accountants M. No. 120710

BBGusani

Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 25120710BMHTYY3996
Date:14/11/2025
Place: Jamnagar

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHS,SIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2025

(Rs. In Lakh)

	Particulars	Quarter Ended			Half Year Ended		For The Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
A	Date of start of reporting period	01/07/2025	01/04/2025	01/07/2024	01/04/2025	01/04/2024	01/04/2024
B	Date of end of reporting period	30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Revenue From Operations**						
	(a) Revenue From Operations	60.00	69.50	55.25	129.50	59.50	286.63
II	**Other Income**	14.57	2.06	1.43	16.63	2.02	32.88
III	**Total Revenue from operations (net) (I+II)**	**74.57**	**71.56**	**56.68**	**146.13**	**61.52**	**319.51**
IV	**Expenditure**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	65.25	124.16	0.50	189.41	213.66	383.47
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(65.71)	(123.70)	-	(189.41)	(213.16)	(301.04)
	(d) Employee benefit expense	21.54	14.23	12.60	35.77	30.97	67.85
	(e) Finance Costs	-	-	0.05	-	0.05	0.89
	(e) Depreciation and amortisation expense	0.12	0.11	0.17	0.23	0.28	0.75
	(f) Other Expenses	52.30	49.42	39.24	101.72	55.62	147.71
	Total expenses	**73.50**	**64.22**	**52.56**	**137.72**	**87.42**	**299.62**
V	**Profit (loss) Before exceptional & Extraordinary items and Tax**	**1.07**	**7.34**	**4.12**	**8.41**	**(25.90)**	**19.89**
VI	Exceptional items						
VII	**Profit (loss) from ordinary activities before tax**	**1.07**	**7.34**	**4.12**	**8.41**	**(25.90)**	**19.89**
VIII	Tax Expenses - Current Tax	0.27	1.87	1.05	2.14	1.05	0.98
	(less):- MAT Credit	-	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-	(2.11)
	Deferred Tax (Assets)/Liabilities	(0.09)	4.18	(0.04)	4.09	(0.20)	1.47
X	**Profit (loss) from ordinary activities**	**0.89**	**1.29**	**3.11**	**2.18**	**(26.75)**	**19.55**
XI	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
		-	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XII	**Total Profit After Other Comprehensive Income**	**0.89**	**1.29**	**3.11**	**2.18**	**(26.75)**	**19.55**
	Profit/(Loss) From Discountinuing Operation Before Tax				-		
	Tax Expenses of Discontinuing Operations				-		
	Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-	-	-
XIII	**Profit(Loss) For Period Before Minority Interest**	-	-	-	-	-	-
	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset						
XIV	**Net Profit (+)/ Loss (-) For the Period**	**0.89**	**1.29**	**3.11**	**2.18**	**(26.75)**	**19.55**
XV	**Details of equity share capital**						
	Paid-up equity share capital	553.73	553.73	459.53	553.73	459.33	552.93
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year					-	-
XVI	**Earnings per share (EPS)**						
	Basic earnings per share from countinuing And Discountinuing operations	0.02	0.02	0.07	0.04	(0.58)	0.40
	Diluted earnings per share from countinuing And Discountinuing operations	0.02	0.02	0.07	0.04	(0.58)	0.35

Notes:-

1 The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th November, 2025.

2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2025.

3 These results have been prepared in accordance with the Indian Accounting Standard (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.

4 The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.

5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2025 is enclosed herewith.

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

For, Rose Merc Limited

Vaishali Parkar Kumar

Digitally signed by Vaishali Parkar Kumar
Date: 2025.11.14 18:56:56 +05'30'

Date :- 14/11/2025
Place :- Mumbai

Vaishali Parkar Kumar
Executive Director
DIN: 09159108

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHS,SIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Assets and Liabilities as on 30th September,2025

			(Rs. In Lakh)
	Particulars	Year Ended	
		30/09/2025	31/03/2025
A	Date of start of reporting period	01/04/2025	01/04/2024
B	Date of end of reporting period	30/09/2025	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	**Non-current assets**		
a)	Property, Plant and Equipment	0.76	0.91
b)	Capital work-in-progress		-
c)	Investment Property		-
d)	Goodwill		-
e)	Other Intangible assets		-
f)	Intangible assets under development		-
g)	Biological Assets other than bearer plants		-
h)	Investments accounted for using equity method		-
i)	Financial Assets		-
(i)	Investments	4,627.98	4,694.60
(ii)	Trade receivables		
(iii)	Loans	119.65	162.12
(iv)	Security Deposits		-
i)	Deferred tax assets (net)	0.30	4.39
j)	Other non-current assets		-
2	**Current assets**		
a)	Inventories	571.62	382.22
b)	Financial Assets		-
(i)	Investments		-
(ii)	Trade Receivables	69.60	5.85
(iii)	Cash and cash equivalents	91.10	144.85
(iv)	Bank balances other than Cash and cash equivalents		-
(v)	Short Term Loans & Advances	273.77	-
(vi)	Others		-
c)	Current Tax Assets (Net)		-
d)	Other current assets	240.27	527.54
3	**Non-current assets classified as held for sale**		
	Total Assets	**5,995.05**	**5,922.48**
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	553.73	552.93
b)	Other Equity	2,255.60	2,252.86
c)	Money Against Share Warrant	402.05	404.05
	Liabilities		
1)	**Non-Current Liabilities**		
a)	Financial Liabilities		
(i)	Long Term Borrowings	106.75	116.53
(ii)	Trade payables		-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		-
b)	Provisions		-
c)	Deferred tax liabilities (Net)		-
d)	Deferred government grants (non current)		-
e)	Other non-current liabilities	69.10	-
2)	**Current liabilities**		
a)	Financial Liabilities		-
(i)	Short Term Borrowings		-
(ii)	Trade payables		-
	Total Outstanding Dues of creditors micro and small enterprise		-
	Total Outstanding Dues of creditors other than micro and small enterprise	20.53	17.31
(iii)	Other financial liabilities	-	-
a)	Provisions	6.15	1.80
b)	Income/Current Tax Liabilities (Net)	3.12	0.98
c)	Other current liabilities	2,578.03	2,576.03
	Total Liabilities	**5,995.05**	**5,922.48**

For, Rose Merc Limited

Vaishali Parkar Kumar

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Date: 2025.11.14 18:57:15 +05'30'

Vaishali Parkar Kumar

Executive Director

DIN: 09159108

Date :- 14/11/2025

Place :- Mumbai

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHS,SIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Unaudited Cash Flow Statement for the half year ended September 30, 2025

	Particulars	As on 30th September, 2025 Rs. In Lakhs	As on 30th September, 2024 Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	8.41	(25.90)
	Adjustments for:		
	Depreciation and amortisation	0.23	0.28
	Interest Income	(15.93)	
	Finance costs	-	0.05
	Profit on Sale of Fixed Asset		-
	Operating profit / (loss) before working capital changes	**(7.29)**	**(25.57)**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(189.40)	(213.16)
	Increase / (Decrease) Trade payables	3.22	10.39
	(Increase) / Decrease Trade Receivables	(63.75)	32.05
	Increase / (Decrease) Short Term Provisions	6.49	
	Increase / (Decrease) Other current Assets	287.27	(37.87)
	Increase / (Decrease) Other current liabilities	71.10	(0.96)
	Net Cash Generated/(Used in) Operations	**114.92**	**(209.55)**
	Direct Taxes Paid including for past years	(2.14)	
	Previous Year Excess Provision of Taxes	-	
	Net cash flow from / (used in) operating activities (A)	**105.50**	**(235.12)**
B.	**Cash flow from Investing activities**		
	Purchase of Fixed Assets	(0.08)	(0.51)
	Interest received	15.93	-
	Purchase of Investments	66.62	(144.86)
	Change in Loan and Advances	(231.30)	(15.25)
	Net cash flow from / (used in) investing activities (B)	**(148.83)**	**(160.61)**
C.	**Cash flow from financing activities**		
	Finance cost	-	(0.05)
	Increase / (Decrease) Long Term Borrowings	(9.78)	-
	Interest Paid	-	-
	proceeds from issue of warrants and share capital	6.00	371.57
	Dividend Paid	(6.64)	
	Net cash flow from / (used in) financing activities (C)	**(10.42)**	**371.51**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(53.75)	**(24.23)**
	Cash and cash equivalents at the beginning of the year	144.85	62.35
	Cash and cash equivalents at the end of the year *	**91.10**	**38.12**
	*** Comprises:**		
	(a) Cash on hand	1.66	3.15
	(b) Balances with banks		
	(i) In current accounts	89.44	34.97
		91.10	**38.12**

For, Rose Merc Limited

Vaishali Parkar Kumar

Digitally signed by Vaishali Parkar Kumar
Date: 2025.11.14 18:57:33 +05'30'

Date :- 14/11/2025
Place :- Mumbai

Vaishali Parkar Kumar
Executive Director
DIN: 09159108

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

Independent Auditor's Review Report on Quarterly and Half Year Ended 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

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 and half year ended 30th September 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 **14th November 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

B.B. Gusani & Associates Chartered Accountants M. No. 120710

Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 25120710BMHTYZ1727
Date:14/11/2025
Place: Jamnagar

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHS,SIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2025

(Rs. In Lakh)

	Particulars	Quarter Ended			Half Year Ended		For The Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
A	Date of start of reporting period	01/07/2025	01/04/2025	01/07/2024	01/04/2025	01/04/2024	01/04/2024
B	Date of end of reporting period	30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Revenue From Operations**						
	(a) Revenue From Operations	1,734.96	2,212.94	115.95	3,947.90	140.00	7,878.34
II	**Other Income**	14.00	2.07	1.45	16.07	2.05	30.71
III	**Total Revenue from operations (net)**	**1,748.96**	**2,215.01**	**117.40**	**3,963.97**	**142.05**	**7,909.05**
IV	**Expenditure**						-
	(a) Cost of materials consumed	-	-	-		-	4,888.08
	(b) Purchases of stock-in-trade	1,022.76	1,311.55	2.14	2,334.31	215.30	(558.63)
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(65.70)	(123.71)	(7.64)	(189.41)	(236.26)	743.78
	(d) Employee benefit expense	228.63	209.34	27.43	437.97	59.77	45.25
	(e) Finance Costs	9.26	36.55	1.02	45.81	1.02	18.63
	(e) Depreciation and amortisation expense	5.43	4.05	1.12	9.48	2.24	1,150.59
	(f) Other Expenses	190.33	146.37	88.44	336.70	136.09	
	Total expenses	**1,390.72**	**1,584.15**	**112.51**	**2,974.87**	**178.16**	**6,287.71**
V	**Profit (loss) Before exceptional & Extraordinary items and Tax**	**358.23**	**630.86**	**4.89**	**989.09**	**(36.11)**	**1,621.34**
VI	Exceptional items						
VII	**Profit (loss) from ordinary activities before tax**	**358.23**	**630.86**	**4.89**	**989.09**	**(36.11)**	**1,621.34**
VIII	Tax Expenses - Current Tax	0.27	1.87	1.05	2.14	1.05	7.88
	(less):- MAT Credit	-	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-	(2.11)
	Deferred Tax (Assets)/Liabilities	(0.09)	4.18	(0.33)	4.09	(0.33)	2.27
X	**Profit (loss) from ordinary activities**	**358.05**	**624.81**	**4.17**	**982.86**	**(36.83)**	**1,613.30**
XI	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
		-	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XII	**Total Profit After Other Comprehensive Income**	**358.05**	**624.81**	**4.17**	**982.86**	**(36.83)**	**1,613.30**
	Profit/(Loss) From Discountinuing Operation Before Tax				-		
	Tax Expenses of Discontinuing Operations				-		
	Net Profit/(Loss) from Discontinuing Opration After Tax	-	-	-	-	-	-
XIII	**Profit(Loss) For Period Before Minority Interest**	-	-	-	-	-	-
	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset	250.16	439.36		689.52		1,669.26
XIV	**Net Profit (+)/ Loss (-) For the Period**	**107.89**	**185.45**	**4.17**	**293.34**	**(36.83)**	**(55.96)**
XV	**Details of equity share capital**						
	Paid-up equity share capital	553.73	553.73	459.53	553.73	459.53	552.93
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
XVI	**Earnings per share (EPS)**						
	Basic earnings per share from countinuing And Discountinuing operations	1.95	3.35	0.09	5.30	(0.80)	(1.16)
	Diluted earnings per share from countinuing And Discountinuing operations	1.95	3.35	0.09	5.30	(0.80)	(1.00)

Notes:-

1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th November, 2025.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2025.
3	These results have been prepared in accordance with the Indian Accounting Standard (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.
4	The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2025 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
7	This Unaudited Consolidated Financial Results Comprise Results/ Fianacial Information 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 and half year ended 30th September 2025.

For, Rose Merc Limited

Vaishali Parkar Kumar

Digitally signed by Vaishali Parkar Kumar
Date: 2025.11.14 18:57:54 +05'30'

Date :- 14-11-2025

Place :- Mumbai

Vaishali Parkar Kumar

Executive Director

DIN : 09159108

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHS,SIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Assets and Liabilities as on 30th September,2025

(Rs. In Lakh)

	Particulars	Year Ended	
		30/09/2025	31/03/2025
A	Date of start of reporting period	01/04/2025	01/04/2024
B	Date of end of reporting period	30/09/2025	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	**Non-current assets**		
a)	Property, Plant and Equipment	44.20	51.76
b)	Capital work-in-progress		-
c)	Investment Property		-
d)	Goodwill	2,601.59	2,601.59
e)	Other Intangible assets		-
f)	Intangible assets under development		-
g)	Biological Assets other than bearer plants		-
h)	Investments accounted for using equity method		-
i)	Financial Assets		-
(i)	Investments	1,509.57	1,460.47
(ii)	Trade receivables		
(iii)	Loans	124.59	157.01
(iv)	Security Deposits		-
i)	Deferred tax assets (net)	-	3.62
j)	Other non-current assets		-
2	**Current assets**		
a)	Inventories	1,051.82	943.59
b)	Financial Assets		-
(i)	Investments		-
(ii)	Trade Receivables	1,286.42	1,219.50
(iii)	Cash and cash equivalents	817.78	860.36
(iv)	Bank balances other than Cash and cash equivalents		-
(v)	Short Term Loans & Advances	284.28	-
(vi)	Others		-
c)	Current Tax Assets (Net)		-
d)	Other current assets	1,384.36	1,397.50
3	**Non-current assets classified as held for sale**		
	Total Assets	9,104.61	8,695.39
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	553.73	552.93
b)	Other Equity	2,485.10	2,789.30
c)	Money Against Share warrant	4,860.26	404.05
d)	NCI	402.05	4,170.74
	Liabilities		
1)	**Non-Current Liabilities**		
a)	Financial Liabilities		
(i)	Long Term Borrowings	157.81	168.56
(ii)	Trade payables		-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		-
b)	Provisions		-
c)	Deferred tax liabilities (Net)		-
d)	Deferred government grants (non current)	1.25	-
e)	Other non-current liabilities	69.10	-
2)	**Current liabilities**		
a)	Financial Liabilities		-
(i)	Short Term Borrowings	11.38	26.82
(ii)	Trade payables		-
	Total Outstanding Dues of creditors micro and small enterprise		-
	Total Outstanding Dues of creditors other than micro and small enterprise	279.04	312.82
(iii)	Other financial liabilities		-
a)	Provisions	139.69	114.71
b)	Income/Current Tax Liabilities (Net)	2.14	7.88
c)	Other current liabilities	143.06	147.59
	Total Liabilities	9,104.61	8,695.39

For, Rose Merc Limited

Vaishali Parkar Kumar

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Vaishali Parkar Kumar

Executive Director

DIN : 09159108

Date :- 14-11-2025

Place :- Mumbai

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHS,SIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Unaudited Cash Flow Statement for the half year ended September 30, 2025

	Particulars	As on 30th September, 2025 Rs. In Lakhs	As on 30th September, 2024 Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	989.09	(36.11)
	Adjustments for:		
	Depreciation and amortisation	9.48	2.24
	Interest Income	(15.93)	
	Finance costs	45.81	1.02
	Profit on Sale of Fixed Asset		-
	Operating profit / (loss) before working capital changes	**1,028.46**	**(32.85)**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(108.23)	(236.26)
	Increase / (Decrease) Trade payables	(33.78)	7.23
	(Increase) / Decrease Trade Receivables	(66.92)	29.14
	Increase / (Decrease) Short Term Provisions	24.98	0.95
	Increase / (Decrease) Other current Assets	(587.12)	(25.08)
	Increase / (Decrease) Other current liabilities	64.57	(22.89)
	Income/Current tax Assets	(5.74)	
	Net Cash Generated/(Used in) Operations	**(712.24)**	**(246.92)**
	Direct Taxes Paid including for past years		-
	Net cash flow from / (used in) operating activities (A)	**316.21**	**(279.77)**
B.	**Cash flow from Investing activities**		
	Purchase of Fixed Assets	(1.13)	(0.60)
	Interest received	15.93	-
	Purchase of Investments	(49.10)	(131.61)
	Change in Long Term Loan and Advances	(251.86)	(12.75)
	Net cash flow from / (used in) investing activities (B)	**(286.15)**	**(144.95)**
C.	**Cash flow from financing activities**		
	Finance cost	(45.81)	(1.02)
	Increase / (Decrease) Long Term Borrowings	(10.75)	17.95
	Increase / (Decrease) Short Term Borrowings	(15.44)	-
	Dividend Paid	(6.64)	-
	proceeds from issue of warrants and share capital	6.00	371.57
	Net cash flow from / (used in) financing activities (C)	**(72.64)**	**388.50**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(42.58)	(36.23)
	Cash and cash equivalents at the beginning of the year	860.36	82.11
	Cash and cash equivalents at the end of the year *	**817.78**	**45.88**
	*** Comprises:**		
	(a) Cash on hand	720.45	5.64
	(b) Balances with banks		
	(i) In current accounts	97.33	40.24
		817.78	**45.88**

For, Rose Merc Limited

Vaishali Parkar Kumar

Digitally signed by Vaishali Parkar Kumar Date: 2025.11.14 18:58:33 +05'30'

Date :- 14-11-2025
Place :- Mumbai

Vaishali Parkar Kumar
Executive Director
DIN : 09159108