

## Integrated Filing (Finance) Ind AS

### ROSE MERC LIMITED

#### General Information

Scrip code*	512115
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE649C01012
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Trading
Start date of board meeting	12-02-2026
Start time of board meeting	16:00:00
End date of board meeting	12-02-2026
End time of board meeting	16:50:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

## Financial Results - Ind-AS

Amount in (Lakhs)

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>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.</b>		
<b>1 Income</b>		
Revenue from operations	2,145.53	6,093.43
Other income	4.97	21.04
<b>Total income</b>	<b>2,150.50</b>	<b>6,114.47</b>
<b>2 Expenses</b>		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	1,491.70	3,826.01
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(134.77)	(324.18)
(d) Employee benefit expense	162.34	600.31
(e) Finance costs	4.85	50.66
(f) Depreciation, depletion and amortisation expense	4.90	14.38
<b>(g) Other Expenses</b>		
1 Other Expenses	329.06	665.76
<b>Total other expenses</b>	<b>329.06</b>	<b>665.76</b>
<b>Total expenses</b>	<b>1,858.08</b>	<b>4,832.94</b>
<b>3 Total profit before exceptional items and tax</b>	<b>292.42</b>	<b>1,281.53</b>
4 Exceptional items	0.00	0.00
<b>5 Total profit before tax</b>	<b>292.42</b>	<b>1,281.53</b>
<b>6 Tax expense</b>		
7 Current tax	0.26	2.40
8 Deferred tax	0.02	4.11
<b>9 Total tax expenses</b>	<b>0.28</b>	<b>6.51</b>
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>292.14</b>	<b>1,275.02</b>
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>16 Total profit (loss) for period</b>	<b>292.14</b>	<b>1,275.02</b>
17 Other comprehensive income net of taxes	0.00	0.00
<b>18 Total Comprehensive Income for the period</b>	<b>292.14</b>	<b>1,275.02</b>
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent	211.52	901.04
Total profit or loss, attributable to non-controlling interests	0.00	0.00
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent	0.00	0.00
Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
<b>21 Details of equity share capital</b>		
Paid-up equity share capital	594.28	594.28
Face value of equity share capital	10.00	10.00
22 Reserves excluding revaluation reserve		
<b>23 Earnings per share</b>		
i <b>Earnings per equity share for continuing operations</b>		

	Basic earnings (loss) per share from continuing operations	1.44	6.67
	Diluted earnings (loss) per share from continuing operations	1.44	6.67
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.44	6.67
	Diluted earnings (loss) per share from continuing and discontinued operations	1.44	6.67
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

### Other Comprehensive Income

Amount in (Lakhs)

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
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		
<b>3 Amount of items that will be reclassified to profit and loss</b>		
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		

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Unaudited
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			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	B B Gusani and Associates	true	31-08-2028

**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							