

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 | Standalone | |
| 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 | |
| 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? | true | |
| No. of times funds raised during the quarter | 8 | |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? | false | Textual Information(1) |

Text Block

| | |
|--|---|
| Textual Information(1) | No Default on Loans and Debt Securities |
|--|---|

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 | Standalone | Standalone |
| Part 1 | 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 | 138.10 | 267.60 |
| Other income | 4.37 | 21.00 |
| Total income | 142.47 | 288.60 |
| 2 Expenses | | |
| (a) Cost of materials consumed | 0.00 | 0.00 |
| (b) Purchases of stock-in-trade | 175.71 | 365.12 |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (134.77) | (324.18) |
| (d) Employee benefit expense | 9.72 | 45.49 |
| (e) Finance costs | 0.00 | 0.00 |
| (f) Depreciation, depletion and amortisation expense | 0.15 | 0.38 |
| (g) Other Expenses | | |
| 1 Other Expenses | 84.42 | 186.14 |
| Total other expenses | 84.42 | 186.14 |
| Total expenses | 135.23 | 272.95 |
| 3 Total profit before exceptional items and tax | 7.24 | 15.65 |
| 4 Exceptional items | 0.00 | 0.00 |
| 5 Total profit before tax | 7.24 | 15.65 |
| 6 Tax expense | | |
| 7 Current tax | 0.26 | 2.40 |
| 8 Deferred tax | 0.02 | 4.11 |
| 9 Total tax expenses | 0.28 | 6.51 |
| 10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00 | 0.00 |
| 11 Net Profit Loss for the period from continuing operations | 6.96 | 9.14 |
| 12 Profit (loss) from discontinued operations before tax | 0.00 | 0.00 |
| 13 Tax expense of discontinued operations | 0.00 | 0.00 |
| 14 Net profit (loss) from discontinued operation after tax | 0.00 | 0.00 |
| 15 Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00 | 0.00 |
| 16 Total profit (loss) for period | 6.96 | 9.14 |
| 17 Other comprehensive income net of taxes | 0.00 | 0.00 |
| 18 Total Comprehensive Income for the period | 6.96 | 9.14 |
| 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 | 594.28 | 594.28 |
| Face value of equity share capital | 10.00 | 10.00 |
| 22 Reserves excluding revaluation reserve | | |
| 23 Earnings per share | | |
| i Earnings per equity share for continuing operations | | |

| | | | |
|-----|---|------|------|
| | Basic earnings (loss) per share from continuing operations | 0.12 | 0.16 |
| | Diluted earnings (loss) per share from continuing operations | 0.12 | 0.16 |
| ii | Earnings per equity share for discontinued operations | | |
| | 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 | Earnings per equity share (for continuing and discontinued operations) | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.12 | 0.16 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.12 | 0.16 |
| 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 | 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 | | |

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 Standalone 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 | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Lakhs)

| | |
|--|--------------|
| Mode of Fund Raising | Others |
| Description of mode of fund raising (Applicable in case of others is selected) | ESOP |
| Date of Raising Funds | 28-10-2025 |
| Amount Raised | 70,20,000.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)

Amount in (Lakhs)

| | |
|--|--------------|
| Mode of Fund Raising | Others |
| Description of mode of fund raising (Applicable in case of others is selected) | ESOP |
| Date of Raising Funds | 10-11-2025 |
| Amount Raised | 23,40,000.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (3)

Amount in (Lakhs)

| Mode of Fund Raising | Preferential Issues |
|--|---------------------|
| Description of mode of fund raising (Applicable in case of others is selected) | |
| Date of Raising Funds | 13-11-2025 |
| Amount Raised | 1,24,00,020.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (4)

Amount in (Lakhs)

| | |
|--|---|
| Mode of Fund Raising | Others |
| Description of mode of fund raising (Applicable in case of others is selected) | Allotment of Warrants |
| Date of Raising Funds | 13-11-2025 |
| Amount Raised | 11,25,000.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | Twenty Five percent (25%) of the Warrant Issue Price being paid |
| Comments of the Audit Committee after review | |
| Comments of the auditors, if any | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (5)

Amount in (Lakhs)

| Mode of Fund Raising | Preferential Issues |
|--|---------------------|
| Description of mode of fund raising (Applicable in case of others is selected) | |
| Date of Raising Funds | 21-11-2025 |
| Amount Raised | 71,80,020.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (6)

Amount in (Lakhs)

| | |
|--|---|
| Mode of Fund Raising | Others |
| Description of mode of fund raising (Applicable in case of others is selected) | Allotment of Warrants |
| Date of Raising Funds | 21-11-2025 |
| Amount Raised | 7,65,000.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | Twenty Five percent (25%) of the Warrant Issue Price being paid |
| Comments of the Audit Committee after review | |
| Comments of the auditors, if any | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (7)

Amount in (Lakhs)

| | |
|--|--------------|
| Mode of Fund Raising | Others |
| Description of mode of fund raising (Applicable in case of others is selected) | ESOP |
| Date of Raising Funds | 25-11-2025 |
| Amount Raised | 30,00,000.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (8)

Amount in (Lakhs)

| | |
|--|--------------|
| Mode of Fund Raising | Others |
| Description of mode of fund raising (Applicable in case of others is selected) | ESOP |
| Date of Raising Funds | 27-11-2025 |
| Amount Raised | 18,00,000.00 |
| Report filed for Quarter ended | 31-12-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| 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 | |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| 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 |
|----------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| No records available | | | | | | | |

Signatory Details

| | |
|-----------------------|-------------------------|
| Name of signatory | Vaishali Parkar Kumar |
| Designation of person | Chief Financial Officer |
| Place | Mumbai |
| Date | 12-02-2026 |