



Date: May 18, 2026

To,
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400001

BSE Script Code: 512115;
Scrip ID: ROSEMER

Sub: In Compliance of Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015 – Outcome of Board Meeting - Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2026.

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., Monday, May 18, 2026, inter alia, transacted following businesses:

1. Considered and approved, inter alia, the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2026 read along with Auditor’s Report;

Accordingly, we are submitting herewith the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended March 31, 2026 along with Auditor’s Report and declaration in respect of unmodified opinion on the Audited Financial results.

2. The Forfeiture of lapsed warrants on account of non-exercise of option to convert into equity shares of Rose Merc Limited.

Further, the persons as enlisted in the attached **Annexure I** did not exercise the conversion option of pending warrants within 18 months from the date of the allotment, the amount of Rs. 15,62,500 /- (Rupees Fifteen Lakh Sixty-Two Thousand Five Hundred) (i.e., 25% of the total consideration) received on the allotment of said convertible warrants stands forfeited as per provision of Regulation 169(3) of Chapter V of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

3. Based on the recommendation of the Audit Committee, approved the re-appointment of M/s. Lunawat & Co., Chartered Accountants, as Internal Auditors for the financial year 2026-27.



**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

4. Proposal to enter into a collaboration with Virtual Gain Technologies Private Limited, a company incorporated and registered under the Companies Act, 2013, with corporate identification number U74999PN2017PTC170913, having its registered office at Unit No - 218, 10 Biz Park, Sr No - 227/A/1 to 17, PLO, Viman Nagar, Pune, Maharashtra, India, 411014 ("**Virtual**"), to enable Rose Merc Limited ("**Rose Merc**") to establish, develop and operate a fintech business division of Rose Merc subject to the receipt of the authorisations, consents and approvals from its shareholders and the concerned Governmental/regulatory authorities in India ("**Collaboration**") on terms and conditions to be recorded in a collaboration agreement to be executed between the parties;

In relation to the Collaboration, we also wish to inform the stock exchange that the parties are in the process of negotiating and discussing certain terms of the Collaboration and other ancillary agreements. Accordingly, Rose Merc will, upon execution of the collaboration and other ancillary agreements, disclose to the stock exchange, all the relevant details in relation to the Collaboration as required under, and within the timelines stipulated by, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 04:00 p.m. and concluded at 05:00 p.m.

Kindly take the same on record.

Thanking You,
Yours Faithfully,

For Rose Merc Limited

Vaishali Parkar Kumar
Managing Director
DIN: 09159108



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Annexure I

Sr. no.	Name of Warrant Holder	No. of Warrants	Date of Allotment	Date of Lapse	Amount Forfeited	ISIN
1	Promod Govind Agare	5,000	16-10-2024	16-04-2026	3,12,500	INE649C13108
2	Shailesh Pethe	10,000	16-10-2024	16-04-2026	6,25,000	INE649C13108
3	Shibani Neelesh Joshi	10,000	16-10-2024	16-04-2026	6,25,000	INE649C13108
Total		25,000			15,62,500	

INDEPENDENT AUDITOR'S REPORT

**To Board of Directors of
Rose Merc Limited**

Independent Auditors Report on the Quarter and Year to date standalone financial results of Rose Merc Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

1. We have audited the accompanying standalone financial results of **Rose Merc Limited** (hereinafter referred to as "the company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2026 , and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the



requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.



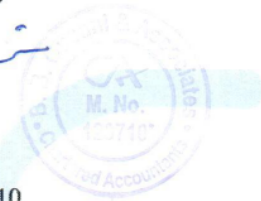


Other Matters

10. The Standalone financial results include the results for the quarter ended March 31, 2026 and full year ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the fourth quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

For B B Gusani & Associates
Chartered Accountants

Bhargav B. Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 26120710JECSWS7120
Date: 18th May, 2026
Place: Jamnagar



ROSE MERC LTD

CIN: L93190MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022

Website: www.rosemerc.in

Standalone Statement of Audited Financial Results for the Year Ended 31-03-2026

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	Year Ended
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
A	Date of start of reporting period	01-01-2026	01-10-2025	01-01-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-12-2025	31-03-2025	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	316.02	138.10	81.92	286.63
II	Other Income	14.54	4.37	29.99	32.88
III	Total Income (I + II)	330.56	142.47	111.91	619.16
IV	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	37.05	175.71	9.30	383.47
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	96.66	(134.77)	(9.30)	(301.04)
(d)	Employee benefit expense	27.15	9.72	20.28	67.85
(e)	Finance Costs	0.30	-	0.84	0.89
(f)	Depreciation and amortisation expense	0.15	0.15	0.27	0.75
(g)	Other Expenses	131.04	84.42	48.28	147.71
	Total expenses	292.35	135.22	69.66	299.62
V	Profit (loss) before Exceptional and Extraordinary Items and	38.21	7.24	42.25	19.89
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	38.21	7.24	42.25	19.89
X	Tax Expense				
(a)	Current Tax	11.23	0.26	3.41	0.98
	(Less)- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	0.88	-	(2.11)	(2.11)
(b)	Deferred Tax (Asset)/Liabilities	(0.04)	0.02	5.74	4.07
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	27.02	6.96	33.10	19.55
XII	Profit (Loss) from Discontinuing Operations	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-
XIV	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	27.02	6.96	33.10	19.55
XVI	Other Comprehensive Income				
a . i)	Amount of item that will not be reclassified to profit or loss				
ii)	Income tax relating to items that will not be reclassified to profit or loss				
b i).	Item that will be reclassified to profit or loss				
ii)	Income tax relating to items that will be reclassified to profit or loss				
XVII	Total Comprehensive income	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	27.02	6.96	33.10	19.55
XVIII	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	594.76	594.28	552.93	594.76
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share (Not Annualised for Year ended)	0.45	0.12	0.68	0.59
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	0.45	0.12	0.68	0.59
	Diluted earnings per share before extraordinary items	0.38	0.12	0.59	0.35
(b)	Earnings per share Discontinuing Operation (Not Annualised for Year ended)				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	0.45	0.12	0.68	0.59
	Diluted earnings per share before extraordinary items	0.38	0.12	0.59	0.35

Notes:-

Notes to Standalone Audited financials results for the year ended 31st March 2026:

- 1 These results have been prepared in accordance with the Indian Accounting Standards (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.
- 2 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 3 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on May 18 2026.
- 4 The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".

FOR Rose Merc Limited

VAISHALI PARKAR KUMAR
Managing director & CFO
DIN: 09159108

Date :- 18th May 2026
Place :- Mumbai

ROSE MERC LTD

CIN: L93190MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022

Website: www.rosemerc.in

(Rupees in Lakhs)

Standalone Statement of Balance Sheet as at 31st March, 2026

Particulars	As at	As at
	31st March, 2026	31st March, 2025
ASSETS		
Non-current assets		
(a) Property, plant and equipment	0.66	0.91
(b) Capital work-in-progress		-
(c) Other Intangible Assets		
(d) Financial assets		-
(i) Investments	4617.50	4,694.60
(ii) Trade receivables		-
(iii) Loan	407.32	162.12
(e) Deferred Tax Assets	0.32	4.39
(f) Other non-current asset	102.74	
		-
Total non-current assets	5,128.54	4,862.02
Current assets		
(a) Inventories	609.74	382.22
(b) Financial assets		-
(i) Investments	9.62	-
(ii) Trade receivables	5.22	5.85
(iii) Cash and cash equivalents	11.99	144.85
(iv) Loan	114.81	-
(v) Other financial asset	-	-
(c) Income/Current tax assets (net)	-	-
(c) Other current assets	35.39	527.54
Total current assets	786.77	1,060.46
TOTAL ASSETS	5,915.31	5,922.48
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	594.76	552.93
(b) Other equity	2,987.24	2,252.86
(c) Money Against Share Warrant	288.51	404.05
Total equity	3,870.52	3,209.84
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	251.61	116.53
(b) Defferred tax liability (net)		
Total non current liabilities	251.61	116.53
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises		
2. Dues of creditor other than micro enterprises and small enterprises	15.58	17.31
(iii) Other financial liabilities	-	-
(b) Provision	-	1.80
(c) Income/Current tax liabilities (net)	13.63	0.98
(d) Other current liabilities	1763.98	2,576.03
Total current liabilities	1,793.19	2,596.11
TOTAL EQUITY AND LIABILITIES	5,915.31	5,922.48

FOR Rose Merc Limited

Date :- 18th May 2026
Place :- MumbaiVAISHALI PARKAR KUMAR
Managing director & CFO
DIN: 09159108

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CIN: L93190MH1985PLC035078

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Website: www.rosemerc.in

(Rupees in Lakhs)

Standalone Cash Flow Statement for the year ended 31st March 2026

S.No.	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
A)	Cash flow from operating activities		
	Profit before taxation	53.86	19.89
	Adjustment for :		-
	Depreciation and amortisation	0.53	0.75
	Finance cost	(32.28)	0.89
	Interest income	0.30	(30.45)
	Profit on Sale of Fixed Assets		-
	Dividend Income		-
	Operating profit/(loss) before working capital changes	22.42	(8.93)
	Adjustment for :		
	Increase/ (Decrease) in trade payables	(1.74)	10.69
	Increase/ (Decrease) in trade receivables	0.63	87.69
	Increase/ (Decrease) in other current liabilities	(812.04)	2,574.66
	Decrease/ (Increase) in other current Assets	492.16	(8.76)
	Decrease/ (Increase) in inventories	(227.52)	(301.04)
	Income/Current tax Assets	12.65	-
	Provision	(1.80)	(0.02)
	Other Non-Current Assets	(102.74)	
	Cash Generated from operations	(617.99)	2,354.29
	Taxes paid (net)	13.63	0.98
	Less: Previous Year Excess Provision of Tax	0.88	(2.11)
	Net cash flow from/(used in) operating activities (A)	(632.50)	2,355.42
B)	Cash from investing activities		
	Movements in Investments	67.48	(3,657.89)
	Purchase of property, plant and equipment	(0.28)	(0.51)
	Movements in Loans & Advances	(360.02)	(58.45)
	Interest income	32.28	30.45
	Net cash used in investing activities (B)	(260.54)	(3,686.40)
C)	Cash flow from financing activities		
	Dividend paid	(6.64)	(4.20)
	Proceeds from long-term borrowings	135.08	109.50
	Proceeds from Equity Shares	79.22	(5.47)
	Proceeds from Issue of Warrents	552.81	1,314.54
	Finance cost paid	(0.30)	(0.89)
	Net cash flow from financing activities (C)	760.18	1,413.48
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(132.86)	82.50
E)	Cash and cash equivalents as at the beginning of the year	144.85	62.35
F)	Cash and cash equivalents as at the end of the year	11.99	144.85
	Balance with banks	11.64	143.84
	Cash in hand	0.35	1.01
	Total	11.99	144.85

FOR Rose Merc Limited

Date :- 18th May 2026

Place :- Mumbai

VAISHALI PARKAR KUMAR

Managing director & CFO

DIN: 09159108

INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
Rose Merc Limited

Independent Auditors Report on Quarter and Year to date Consolidated financial results of Rose Merc Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Opinion

1. We have audited the accompanying Consolidated financial results of **Rose Merc Limited** (hereinafter referred to as "Holding company") for the year ended March 31, 2026 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, Rose Merc Trading Limited, Navi Mumbai Premier League Private Limited, Kaale And Rose Merc Advisors Private Limited, Emirates Holding FZ LLC & Hyderabad sports league private limited and Eshwariy Shakti Spiritual Tourism Private Limited** (hereinafter referred to as "Subsidiaries company" & (Holding company and its subsidiaries together referred to as "the Group") for the year ended March 31, 2026, being submitted by the Company, the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2026, and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the year ended on that date.



Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those

standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended, to extent applicable.

4. The statement includes the results of the following entities:
1. Outcry Media Solutions Private Limited.
 2. Rahi Pakhle RM Private Limited.
 3. Moda Orama Ventures Private Limited.
 4. Jadhav Rose Merc Sports Private Limited.
 5. Parshuram Rose Merc Private Limited.
 6. Navi Mumbai Premier League Private Limited.
 7. Kaale And Rose Merc Advisors Private Limited.
 8. Emirates Holding FZ LLC.
 9. Hyderabad sports league private limited.
 10. Rose Merc Trading Limited
 11. Eshwariy Shakti Spiritual Tourism Private Limited

Board of Directors' Responsibilities for the Consolidated Financial Results

5. These Consolidated financial results have been prepared on the basis of the annual consolidated financial statements. The company's Board of Directors are responsible for the preparation and presentation of these Consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with



the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

6. In preparing the Consolidated financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

8. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.
9. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(I) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.



- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the Consolidated financial results represent the underlying transactions and events in the manner that achieves fair presentation.
10. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matters

11. The Audited Consolidated Financial Results include the Unaudited Financial Results of Eight Subsidiaries, whose Financial Statements/ Financial Results/Financial Information includes share of total assets of Rs. 5,633.46 Lakhs as at 31st March 2026, Group's share of total revenue of Rs. 8,087.91 Lakhs and Group's share of total net profit/(loss) after tax of Rs. 1,722.33 Lakhs and Group's share of total other comprehensive income of Rs. Nil for the year ended on 31st March 2026, as considered in the consolidated Financial Results, which have been audited by Another independent auditor. The independent auditors' reports on Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.
12. The Consolidated financial results include the results for the quarter ended March 31, 2026 and full year ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the





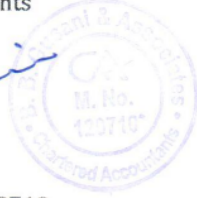
B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

fourth quarter of the respective financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

For B B Gusani & Associates
Chartered Accountants

Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 26120710KKUQEW8847
Date: 18th May, 2026
Place: Jamnagar



ROSE MERC LTD

CIN: L93190MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022
Statement of consolidated Audited Financial Results for the quarter and year ended march 31, 2026

Consolidated Statement of Audited Financial Results for the Quarter/ Year Ended 31-03-2026

(Rs. in Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
A	Date of start of reporting period	01-01-2026	01-10-2025	01-01-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-12-2025	31-03-2025	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited
D	Reporting	Consolidated	Consolidated	Consolidated	Consolidated
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	2,754.31	2,145.53	7,440.45	8,847.74
II	Other Income	14.88	4.97	27.65	35.92
III	Total Income (I + II)	2,769.19	2,150.51	7,468.10	8,883.66
IV	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	1,430.03	1,491.70	4,512.06	5,256.04
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	134.63	(134.77)	(91.19)	(189.55)
(d)	Employee benefit expense	211.31	162.34	652.36	811.62
(e)	Finance Costs	246	4.85	45.17	53.12
(f)	Depreciation and amortisation expense	519	4.90	14.56	19.57
(g)	Other Expenses	465.86	329.05	722.71	1,131.61
	Total expenses	2,249.47	1,858.08	5,855.68	6,287.71
V	Profit (loss) before Exceptional and Extraordinary Items and	519.72	292.42	1,612.42	1,801.26
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	519.72	292.42	1,612.42	1,801.26
X	Tax Expense				
(a)	Current Tax	11.60	0.26	5.00	14.00
	(Less): MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	(2.11)	-	-	0.88
(b)	Deferred Tax (Asset)/Liabilities	(1.47)	0.02	6.84	2.64
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	509.59	292.14	1,600.58	1,783.73
XII	Profit (Loss) from Discontinuing Operations	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-
XIV	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	509.59	292.14	1,600.58	1,783.73
XVI	Other Comprehensive Income				
a.	i). Amount of item that will not be reclassified to profit or loss				
	ii). Income tax relating to items that will not be reclassified to profit or loss				
b.	i). Item that will be reclassified to profit or loss				
	ii). Income tax relating to items that will be reclassified to profit or loss				
XVII	Profit (Loss) For Period Before Minority Interest	509.59	292.14	1,600.58	1,783.73
	Share Of Profit / Loss Associates				
	Profit/Loss Of Minority Interest	314.99	211.52	1,669.26	1,216.03
XVIII	Total Comprehensive income	-	-	-	-
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	194.60	80.62	(68.68)	567.71
XIX	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	594.76	594.28	552.93	594.76
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XX	Earnings per share (Not Annualized for Year ended)				
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)		1.36		
	Basic earnings per share before extraordinary items	3.26	1.44	(1.42)	9.54
	Diluted earnings per share before extraordinary items	2.76	1.44	(1.23)	8.04
(b)	Earnings per share Discontinuing Operation (Not Annualised for Year ended)				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	3.26	1.44	(1.42)	9.54
	Diluted earnings per share before extraordinary items	2.76	1.44	(1.23)	8.04

Notes:-

Notes to consolidated Audited financials results for the year ended 31st March 2026:

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 in 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.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on May 18 2026.
- This Audited Consolidated Financial Results Comprise Results/ Financial 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, Rose Merc Trading Limited and Eshwariy Shakti Spiritual Tourism Private Limited for the quarter and year ended 31st March 2026.
- The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".

For Rose Merc Limited

VAISHALI PARKAR KUMAR
Managing director & CFO
DIN: 09159108

Date :- 18th May 2026
Place :- Mumbai

ROSE MERC LTD

CIN: L93190MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022

(Rupees in Lakhs)

Consolidated Statement of Balance Sheet as at 31st March, 2026

Particulars	As at	As at
	31st March, 2026	31st March, 2025
Reporting	Consolidated	Consolidated
ASSETS		
Non-current assets		
(a) Property, plant and equipment	35.97	51.76
(b) Goodwill	2,601.59	2,601.59
(c) Other Intangible Assets		
(d) Financial assets		
(i) Investments	1,504.73	1,460.47
(ii) Trade receivables		-
(iii) Loan	413.66	157.01
(e) Deferred Tax Assets	0.98	3.62
(f) Other non-current asset		
		-
Total non-current assets	4,556.93	4,274.45
Current assets		
(a) Inventories	1,051.96	943.59
(b) Financial assets		
(i) Investments	7.99	
(ii) Trade receivables	1,440.04	1,219.50
(iii) Cash and cash equivalents	766.92	860.36
(iv) Loan	27.06	
(v) Other financial asset	-	-
(c) Income/Current tax assets (net)	-	-
(c) Other current assets	1,790.70	1,397.50
Total current assets	5,084.67	4,420.94
TOTAL ASSETS	9,641.60	8,695.39
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	594.76	552.93
(b) Other equity	4442.74	2,789.30
(c) Money Against Share Warrants	288.51	404.05
(d) NCI	3,385.36	4,170.74
Total equity	8,711.38	7,917.02
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	209.49	168.56
(b) Deffered tax liability (net)		
Total non current liabilities	209.49	168.56
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	24.25	26.82
(ii) Trade payable	-	-
1. Dues of micro enterprises and small enterprises	-	-
2. Dues of creditor other than micro enterprises and small enterprises	411.36	312.82
(iii) Other financial liabilities	-	-
(b) Provision	148.08	114.71
(c) Income/Current tax liabilities (net)	14.00	7.88
(d) Other current liabilities	123.04	147.59
Total current liabilities	720.74	609.81
TOTAL EQUITY AND LIABILITIES	9,641.60	8,695.39

For Rose Merc Limited

Date :- 18th May 2026
Place :- MumbaiVAISHALI PARKAR KUMAR
Managing director & CFO
DIN: 09159108

ROSE MERC LTD

CIN: L93190MH1985PLC035078

Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022

*(Rupees in Lakhs)***Consolidated Cash Flow Statement for the year ended 31st March 2026**

S.No.	Particulars	Year ended	Year ended
		31st March, 2026	31st March, 2025
	Reporting	Consolidated	Consolidated
A)	Cash flow from operating activities		
	Profit before taxation	1,801.26	1,621.34
	Adjustment for :		
	Depreciation and amortisation	19.57	18.63
	Finance cost	53.12	45.25
	Interest income	(32.43)	(30.45)
	Profit on Sale of Slum Sales	-	-
	Dividend Income	-	-
	Operating profit/(loss) before working capital changes	1,841.51	1,654.77
	Adjustment for :		
	Increase/ (Decrease) in trade payables	98.54	248.26
	Increase/ (Decrease) in trade receivables	(220.54)	(1,117.73)
	Increase/ (Decrease) in other current liabilities	(24.55)	123.01
	Decrease/ (Increase) in other current Assets	(393.20)	(766.66)
	Decrease/ (Increase) in inventories	(108.37)	(558.63)
	Income/Current tax Assets	6.13	2.01
	Provision	33.37	114.35
	Cash Generated from operations	1,232.89	(300.61)
	Taxes paid (net)	-	-
	Net cash flow from/(used in) operating activities (A)	1,232.89	(300.61)
B)	Cash from investing activities		
	Movements in Investments	(1,681.85)	(290.09)
	Purchase of property, plant and equipment & other intangible Assets	(3.84)	(11.58)
	Movements in Loans & Advances	(283.71)	(52.74)
	Interest income	32.43	30.45
	Net cash used in investing activities (B)	(1,936.97)	(323.97)
C)	Cash flow from financing activities		
	Dividend paid	(6.64)	(4.21)
	Proceeds from long-term borrowings	40.93	116.40
	Proceeds from short-term borrowings	(2.57)	26.82
	Proceeds from Equity Shares	79.22	(5.47)
	Proceeds from Issue of Warrents	552.81	1,314.54
	Finance cost paid	(53.12)	(45.25)
	Net cash flow from financing activities (C)	610.65	1,402.82
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(93.43)	778.26
E)	Cash and cash equivalents as at the beginning of the year	860.36	82.10
F)	Cash and cash equivalents as at the end of the year	766.92	860.36
	Balance with banks	29.74	656.43
	Cash in hand	737.18	203.92
	Total	766.92	860.36

For Rose Merc Limited

Date :- 18th May 2026

Place :- Mumbai

VAISHALI PARKAR KUMAR

Whole time director & CFO

DIN: 09159108



**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: May 18, 2026

To,
BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400001

Kind Attn: Corporate Relationship Dept.

BSE Scrip Code: 512115 Scrip ID: ROSEMER

Sub.: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/ Madam,

Pursuant to Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), I, Vaishali Parkar Kumar, Managing Director and CFO of the Rose Merc Limited ("**the Company**"), hereby declare that M/s. B B Gusani & Associates, Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on the Audited Standalone and Consolidated Financial Results of the Company, for the financial year ended March 31, 2026.

Please take the same on record and oblige.

Thanking You
Yours faithfully,
For ROSE MERC LIMITED

Vaishali Parkar Kumar
Managing Director and CFO
DIN: 09159108

Date: May 18, 2026

Place: Mumbai