



**ROSE MERC
LIMITED**

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

GSTIN : 27AACCR3663B1ZM
CIN : L93190MH1985PLC035078

Dated: 29 May, 2026

To,
**Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001**

Kind Attention: Corporate Relationship Department

Ref: Security Code: 512115 **Scrip ID:** ROSEMER

Sub.: Submission of Annual Secretarial Compliance Report.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 Dated 08 February, 2019, please find enclosed Annual Secretarial Compliance Report of the Company issued by Mr. Deepak Rane, Practicing Company Secretaries for the financial year ended 31st March, 2026.

You are requested to take the above information in your records.

Thanking you,
Your Faithfully,

For **ROSE MERC LIMITED**

**Vaishali Parkar Kumar
Managing Director
DIN: 09159108**

**SECRETARIAL COMPLIANCE REPORT OF ROSE MERC LIMITED FOR THE
FINANCIAL YEAR ENDED 31ST MARCH, 2026**

To
Board of Directors
ROSE MERC LIMITED
15/B/4, New Sion CHS SIES College,
Behind D Mart, Sion West,
Mumbai - 400022

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **ROSE MERC LIMITED** (hereinafter referred as "the Company"), having its Registered office at 15/B/4, New Sion CHS SIES College, Behind D Mart, Sion West, Mumbai - 400022. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined:

- a) all the documents and records made available to me and explanation provided by the Company,
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) website (<https://www.rosemerc.in/investor-relation/>) of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

For the financial year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:



- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR");
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - *not applicable for the period under review*
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- f) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- g) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993; - *Not applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the period under review;*
- h) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; and



- i) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken	Type of Action	Details of Violation	Fine Amounts/ Penalties	Observations/ Remarks of The Practicing Company Secretary (PCS)	Management Response	Remarks
Nil										

- (b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr No	Observations/ Remarks of the PCS in the previous reports	Observations made in the secretarial compliance report for the year ended March 31, 2026	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation/ deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by listed entity	Comments of the PCS on the actions taken by the listed entity
Not Applicable						



I hereby report that, during the Review Period the compliance status of the listed entity with the following requirements:

Sr. No	Particulars	Compliance Status (Yes/No/Not Applicable)	Observations/Remarks by PCS*
1.	<p><u>Secretarial Standards:</u></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	None
2.	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI 	Yes Yes	None None
3.	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website 	Yes Yes	None None



	<ul style="list-style-type: none"> • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/section of the website 	Yes	None
4.	<p><u>Disqualification of Director:</u> None of the Director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Not Applicable	Not applicable as none of the directors are disqualified
5.	<p><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></p> <p>a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	None
6.	<p><u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	None
7.	<p><u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.</p>	Yes	None



8.	<p><u>Related Party Transactions:</u></p> <p>a) The listed entity has obtained prior approval of Audit Committee for all related party transactions;</p> <p>b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.</p>	<p>Yes</p> <p>Yes</p>	<p>None.</p> <p>The Company's subsidiary, Emirates Holding FZ LLC, had advanced loans to the subsidiary's promoter, Mr. Mohammed Hanif Shaikh, as follows:</p> <p>a) INR 5,35,84,123 - ratified by the Audit Committee on 25 July 2025</p> <p>b) INR 3,80,01,917 - ratified by the Audit Committee on 14 November 2025</p> <p>c) INR 9,15,86,040 - ratified by the Audit Committee on 20 January 2026</p>
9.	<p><u>Disclosure of events or information:</u></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	<p>Yes</p>	<p>None</p>



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10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	Not Applicable	No action taken during the Review Period.
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiaries have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations, 2015 by listed entities	Not Applicable	No case of resignation of statutory auditor from the Company during the Review Period.
13.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Not Applicable	No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. has been observed during the Review Period.



[Handwritten signature]

(* Observations/Remarks by PCS are mandatory if the compliance status is provided as 'No' or 'Not Applicable')

I further report that the disclosure requirements of Employee Benefit Scheme Documents, as outlined in Regulation 46(2)(za) of the SEBI LODR, are not applicable to the listed entity.

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. My responsibility is to certify based upon my examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Mumbai
Date: 18th May, 2026



Deepak Rane
Practicing Company Secretary
ACS No. 24110
CP No. 8717
UDIN: A024110H000398088
Peer Review No: - 2063/2022



**CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026**

[Pursuant to Regulation 34(3) and Schedule V Para C Clause (10)(i) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members,
ROSE MERC LIMITED
15/B/4, New Sion CHS SIES College,
Behind D Mart, Sion West,
Mumbai - 400022

I have examined the relevant disclosures provided by the Directors (as enlisted in Table A) to **ROSE MERC LIMITED** bearing CIN: L93190MH1985PLC035078, having registered office at 15/B/4, New Sion CHS SIES College, Behind D Mart, Sion West, Mumbai - 400022, Maharashtra, India (hereinafter referred to as "the Company") for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para C Clause 10 (i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026, have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

TABLE A:

Sr. No.	Name of the Directors	Director Identification Number (DIN)	Date of appointment in the Company
1.	Nooruddin Mohammed Shaikh	09660481	07/07/2022
2.	Shekhar Mennon	02262964	01/09/2022
3.	Purvesh Krishna Shelatkar	09838204	25/01/2023
4.	Vivek Shankar Parulkar	10064277	03/03/2023
5.	Avinash Madhav Sonawane	10101936	13/04/2023
6.	Vaishali Parkar Kumar	09159108	02/05/2023
7.	Uday Damodar Tardalkar	00205409	19/06/2023
8.	Omprakash Brijnath Singh	07204004	19/06/2023
9.	Abhijeet Anil Tipnis	09566680	14/11/2024
10.	Saroj Shrinivas Datar	10581903	19/04/2024
11.	Eshwari Purvesh Shelatkar	10973309	20/01/2026



Ensuring the eligibility for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Mumbai
Date: 18th May, 2026



Deepak Rane
Practicing Company Secretary
ACS No. 24110
CP No. 8717
UDIN:
Peer Review No: - 2063/2022