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: August 12, 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 held on August 12, 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., Wednesday, August 12, 2026, inter alia, transacted following businesses:

1. Considered and approved, inter alia, the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended June 30, 2026 read with the Auditor's Limited Review Report.;

   Accordingly, we are submitting herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended June 30, 2026 read with the Auditor's Limited Review Report.

   The copies of the Unaudited Standalone and Consolidated Financial Results along with Reports of the Statutory Auditors are enclosed herewith.

2. Recommended, subject to the approval of the Members of the Company, final dividend of Rs. 0.35/- per equity share of the face value of Rs. 10/- each (i.e. 3.5% of the face value) for the financial year ended March 31, 2026;

3. Approved investments and/or providing loans, guarantees and/or securities to subsidiary companies up to an aggregate amount of ₹20,00,00,000/- (Rupees Twenty Crore only), subject to Shareholders approval.

4. Approved the Related Party Transactions with Emirates Holding FZ LLC up to an aggregate amount of ₹20,00,00,000/- (Rupees Twenty Crore only), subject to Shareholders approval.

5. We hereby inform that the 42nd Annual General Meeting ("AGM") of the Company is scheduled to be held on Thursday, 10 September, 2026 at 04:00 P.M. (IST), through Video Conference / Other Audio Visual Means.

   The copy of Notice of 42nd Annual General Meeting and Annual Report for the financial year 2025-26 will be submitted to exchange as soon as the same be sent to the Shareholders of the Company through Email registered with Company/Depositories.

6. a) Approved the reappointment of Mr. Purvesh Krishna Sheltakar (DIN 09838204), who retires by rotation and being eligible, offers himself for re-appointment.

   b) Approved the reappointment of Mr. Omprakash Singh (DIN 07204004), who retires by rotation and being eligible, offers himself for re-appointment.

   Disclosure pursuant to Regulation 30 and part B of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended is hereby attached as an Annexure I.

7. Approved Draft Directors' Report and Draft Corporate Governance of the company for the financial year 2025-26 along with its Annexures and other reports to be included in the Annual Report 2025-26;

8. Approved appointment of National Securities Depository Limited (NSDL) as Remote E-Voting Agency for resolutions Proposed to be passed at Annual General Meeting.

9. Approved appointment of CS Deepak Rane, Practicing Company Secretary, as Scrutinizer for e-voting Process for the Annual General Meeting.

10. Pursuant to the recommendation of the Audit Committee, the Board of Directors of the company has considered and approved the appointment of M/s. DGMS & Co., Chartered Accountants (FRN: 112187W) as Statutory Auditors of the Company for a term of Five consecutive years subject to approval of members at the ensuing 42nd Annual general meeting. (Brief profile of the Statutory Auditors is enclosed as Annexure II)

    Disclosure as per Regulation 30 of Listing Regulations read with SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026

11. Pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company has fixed Thursday, September 03, 2026 as the "RECORD DATE" for the purpose of ascertaining the eligibility of the shareholders for payment of Final Dividend for the financial year 2025-2026 and for the 42nd Annual General Meeting of the Company.

12. Pursuant to section 91 of the companies Act 2013 and Regulation 42 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed from Friday, September 04, 2026 to Thursday, September 10, 2026 (both days inclusive) for the purpose of ascertaining the eligibility of the shareholders for payment of Final Dividend for the financial year 2025-2026 and for the 42nd Annual General Meeting of the Company.

The Board Meeting commenced at 04:00 p.m. and concluded at 05:10 p.m.

Kindly take the same on record.

Thanking You,
Yours Faithfully,

For Rose Merc Limited

Vaishali Parkar Kumar

Digitally signed by Vaishali Parkar Kumar
Date: 2026.08.12 19:17:24 +05'30'

Vaishali Parkar Kumar
Managing Director
DIN: 09159108

ANNEXURE – I

Part A

Particulars of Director seeking appointment/re-appointment at the AGM pursuant to Regulation 36(3) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-II) issued by the Institute of Company Secretaries of India:

Name of the Director	Mr. Purvesh Krishna Shelatkar (DIN: 09838204)
Reason for Change viz. ~~appointment,~~ re appointment, ~~resignation, removal, death or otherwise.~~	Reappointment of Mr. Purvesh Krishna Shelatkar (DIN: 09838204), as Executive director, subject to the approval of members in the 42nd Annual General Meeting, who was liable to retire by rotation and eligible to be re-appointed in terms of Section-152(6) of Companies Act, 2013.
Date of ~~Appointment/~~ Reappointment, ~~cessation~~	Date of ensuing Annual General Meeting of the Company.
term of ~~appointment~~ / reappointment	Re-appointed by rotation as per the provision of Section-156(2) of the Companies Act,2013
Brief Profile	Purvesh Krishna Shelatkar is a management graduate, with a degree in Master of Management (M.M.S.) in Finance & Economics, from the University of Mumbai. He is armed with over 26 years of rich experience in Capital Markets, ranging from Fund Management / Merchant Banking/ Research/ Finance. With a strong belief of imparting the knowledge gained over his prolific career, he is also a passionate teacher and has tutored over 5000 management students, spread across institutes, over the past few years. His experience of working across verticals (Equity Research, Banking, Asset Management, Securities, and Equity Trading), in capital markets, qualifies him to Head the Institutional Broking business at an established broking firm today.
Information as required under Circular No. LIST/COMP/14/2018- 19 and NSE/CML/ 2018/02 dated June 20, 2018 issued by the BSE and NSE, respectively	Purvesh Krishna Shelatkar is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel	Ms. Eshwari Purvesh Shelatkar (DIN: 10973309) Executive Director of the Company is the daughter of Mr. Purvesh Krishna Shelatkar (DIN: 09838204), Executive Director of the Company.

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

GSTIN : 27AACCR3663B1ZM
CIN : L93190MH1985PLC035078

ANNEXURE – I

Part B

Particulars of Director seeking appointment/re-appointment at the AGM pursuant to Regulation 36(3) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-II) issued by the Institute of Company Secretaries of India:

Name of the Director	Mr. Omprakash Singh (DIN: 7204004)
Reason for Change viz. ~~appointment,~~ re appointment, ~~resignation, removal, death or otherwise.~~	Reappointment of Mr. Omprakash Singh (DIN: 7204004), as Non-Executive Non-Independent director, subject to the approval of members in the 42nd Annual General Meeting, who was liable to retire by rotation and eligible to be re-appointed in terms of Section-152(6) of Companies Act, 2013
Date of ~~Appointment~~/ Reappointment, ~~cessation~~	Date of ensuing Annual General Meeting of the Company.
term of ~~appointment~~ / reappointment	Re-appointed by rotation as per the provision of Section-156(2) of the Companies Act,2013
Brief Profile	Mr. Omprakash Singh holds master's degree in Labour Studies (MLS) from MILS, University of Bombay, India (1997) with specialization in Human Resource Development and Industrial Relation and in Finance from Mumbai University. He has vast experience of over 25 years in the industry. He is highly experienced HR leader integrated with Business knowledge and Financial Acumen capable of handling all kinds of Business Challenges. At present, he is the Consulting Partner of Business Consultant where he supports clients on business strategies, Client acquisition, HR Operations & Processes in ITES and Energy vertical. He has also been a Director of Netco Converge Pvt. Ltd - a leading national player in the arena of Shared networks for the last mile Mobility (IBS) & Data (GPON) connectivity across the prominent Malls, Commercial Properties, Hospitals & Hotels in western India, NCR & Andhra Pradesh.
Information as required under Circular No. LIST/COMP/14/2018- 19 and NSE/CML/ 2018/02 dated June 20, 2018 issued by the BSE and NSE, respectively	Mr. Omprakash Singh is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel	No relationship with other Directors, Manager and other Key Managerial Personnel

Annexure II

Disclosure as per Regulation 30 of Listing Regulations read with SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026

Detail with respect to appointment of Statutory Auditors:

Sr. No	Particulars	Details
1.	Name of the Auditor	M/s. DGMS & Co., Chartered Accountants (FRN: 112187W)
2.	Reason for Change viz, appointment or otherwise	Appointment as Statutory auditor at 42nd AGM to be held on September 10, 2026.
3.	Date of appointment and term of appointment	Appointment of M/s. DGMS & Co., Chartered Accountants, as Statutory Auditors of the Company for a term of five consecutive years commencing from the conclusion of the 42nd Annual General meeting to be held on September 10, 2026, until the conclusion of Annual General Meeting of the company to be held in the calendar year 2031, subject to approval of Shareholder at the ensuing Annual General Meeting of the Company.
4.	Brief Profile	CA Jyoti J. Kataria is a seasoned Chartered Accountant and Partner of M/s. DGMS & Co. a reputed Chartered Accountancy firm registered with the Institute of Chartered Accountants of India (ICAI) and based in Jamnagar. With over 35 years of post-qualification experience, our firm has developed extensive expertise in taxation, audit and assurance, accounting and finance, and corporate advisory services. Over the years, we have successfully undertaken and handled a wide range of professional assignments, including statutory and internal audits, stock audits, tax audits, peer review audits, special-purpose audits, GST representation, and complex income-tax matters involving litigation and appeals.Our professional approach is founded on integrity, excellence, technical expertise, and a strong commitment to client service. We focus on understanding our clients' business requirements and providing practical, timely, and solution-oriented professional advice. Our extensive experience across diverse industries, combined with our commitment to professional standards and personalized service, has enabled us to build long-standing, trusted relationships with our clients. We remain committed to delivering quality audit, taxation, accounting, and advisory services while upholding the highest standards of professional ethics and integrity.
5.	Disclosures of relationship between directors (in case of appointment of a director)	Not applicable

Independent Auditor's Review Report on Quarterly 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 ended 30th June 2026 ("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 **12th August 2026** 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
(FRN: 140785W)

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

Bhargav Gusani
Proprietor
Membership No. 120710
UDIN: 26120710PJNIAF3436
Date: 12th August 2026
Place: Jamnagar

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

Registered Office: 15/B/4, New Sion CHS SIES College, Behind D Mart, Sion West Sion Mumbai Mumbai MH 400022 IN

Website: www.rosemerc.in

Unaudited Standalone Statement of Financial Results for the Quarter Ended 30-06-2026

(Rs. In Lakh except per share data)

	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
A	Date of start of reporting period	01-04-2026	01-01-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-06-2026	31-03-2026	30-06-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
Part I					
I	**Revenue From Operations**				
	Net sales or Revenue from Operations	163.95	316.02	69.50	583.62
II	Other Income	0.00	14.54	2.06	35.54
III	**Total Income (I + II)**	**163.95**	**330.56**	**71.56**	**619.16**
IV	**Expenses**				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	-	37.05	124.16	402.17
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	52.27	96.66	(123.70)	(227.52)
(d)	Employee benefit expense	15.53	27.15	14.23	72.64
(e)	Finance Costs	-	0.30	-	0.30
(f)	Depreciation and amortisation expense	0.08	0.15	0.11	0.53
(g)	Other Expenses	34.64	131.04	49.42	317.18
	Total expenses	**102.52**	**292.35**	**64.22**	**565.30**
V	**Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)**	**61.43**	**38.21**	**7.34**	**53.86**
VI	Exceptional items				
VIII	**Profit (loss) before Tax (VII-VIII)**	**61.43**	**38.21**	**7.34**	**53.86**
X	**Tax Expense**				
(a)	Current Tax	15.46	11.23	1.87	13.63
	(Less):- MAT Credit			-	
	Current Tax Expense Relating to Prior years	-	0.88	-	0.88
(b)	Deferred Tax (Asset)/Liabilities	-	(0.04)	4.18	4.07
XI	**Net Profit/Loss for the period from Continuing Operations (IX-X)**	**45.97**	**27.02**	**1.29**	**35.28**
XII	Profit (Loss) from Discontinuing Operaitons	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-
XIV	**Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)**	**-**	**-**	**-**	**-**
XV	**Profit (Loss) for the period (XI+XIV)**	**45.97**	**27.02**	**1.29**	**35.28**
XVI	**Other Comprehensive Income**				
	a . i).Amount of item that will not be reclassifed to profit or loss	-		-	-
	ii). Income tax relating to items that will not be reclassifed to profit or loss	-		-	-
	b i). Item that will be reclassifed to profit or loss	-		-	-
	ii). Income tax relating to items that will be reclassifed to profit or loss	-		-	-
XVII	**Total Comprehensive income**	**-**	**-**	**-**	**-**
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	**45.97**	**27.02**	**1.29**	**35.28**
XVIII	**Details of equity share capital**				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	663.26	594.76	553.73	594.76
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
	Other Equity				
XIX	**Earnings per share (Not Annualized for Year ended)**				
(a)	**Earnings per share Continuing Operation (Not Annualised for Year ended)**				
	Basic earnings per share before extraordinary items	**0.69**	**0.45**	**0.02**	**0.59**
	Diluted earnings per share before extraordinary items	**0.69**	**0.38**	**0.02**	**0.50**
(b)	**Earnings per share Discontinuing Operation (Not Annualised for Year ended)**				
	Basic earnings per share after extraordinary items	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-
(c)	**Earnings per share (Not Annualised for Year ended)**				
	Basic earnings per share before extraordinary items	**0.69**	**0.45**	**0.02**	**0.59**
	Diluted earnings per share before extraordinary items	**0.69**	**0.38**	**0.02**	**0.50**

Notes:-

Notes to Unaudited Standalone financials results for the year ended 30th June 2026:

1. The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards Amendment Rules 2016.
2. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
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 12th August 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

Digitally signed by Vaishali Parkar Kumar
Date: 2026.08.12 19:17:47 +05'30'

Date :- 12th August 2026
Place :- Mumbai

VAISHALI PARKAR KUMAR
Managing Director & CFO
DIN: 09159108

B.B. Gusani & Associates
Chartered Accountants

INDIA

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

Independent Auditor's Review Report on Quarterly 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

1. 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, ABACA Care Private limited , Moda Orama Ventures Private Limited, Jadhav Rose Merc Sports Private Limited, Navi Mumbai Premier League Private Limited, Emirates Holding FZ LLC , Virtual Gain Technologies Pvt. Ltd , Rosemerc Trading Pvt. Ltd , Eshwariy Shakti Spiritual Tourism Pvt. Ltd ,** for the quarter ended 30th June 2026 ("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.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **12th August 2026**, 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.

3. 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.

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.

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

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

4. The statement includes the results of the following entities:

   (a) **Outcry Media Solutions Private Limited.**
   (b) **ABACA Care Private Limited.**
   (c) **Moda Orama Ventures Private Limited.**
   (d) **Jadhav Rose Merc Sports Private Limited.**
   (e) **Navi Mumbai Premier League Private Limited.**
   (f) **Emirates Holding FZ LLC.**
   (g) **Virtual Gain Technologies Pvt. Ltd.**
   (h) **Rosemerc Trading Pvt. Ltd.**
   (i) **Eshwariy Shakti Spiritual Tourism Pvt. Ltd.**

5. 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: 26120710BQCCMH3591
Date: 12th August 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

Unaudited Consolidated Statement of Financial Results for the Quarter Ended 30-06-2026

(Rs. In Lakh except per share data)

	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
A	Date of start of reporting period	01-04-2026	01-01-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-06-2026	31-03-2026	30-06-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D	Reporting	Consolidated	Consolidated	Consolidated	Consolidated
Part I					
I	**Revenue From Operations**				
	Net sales or Revenue from Operations	2,751.05	2,754.31	2,212.94	8,847.74
II	Other Income	45.02	14.88	2.07	35.92
III	**Total Income (I + II)**	**2,796.07**	**2,769.19**	**2,215.01**	**8,883.66**
IV	**Expenses**				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	1,523.42	1,430.03	1,311.55	5,256.04
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	52.27	134.63	(123.71)	(189.55)
(d)	Employee benefit expense	325.79	211.31	209.34	811.62
(e)	Finance Costs	2.21	2.46	36.55	53.12
(f)	Depreciation and amortization expense	7.56	5.19	4.05	19.57
(g)	Other Expenses	323.03	465.86	146.37	1,131.61
	Total expenses	**2,234.28**	**2,249.47**	**1,584.15**	**7,082.40**
V	**Profit (loss) before Exceptional and Extraordinary Items**	**561.79**	**519.72**	**630.86**	**1,801.26**
VI	Exceptional items				
VIII	**Profit (loss) before Tax (VII-VIII)**	**561.79**	**519.72**	**630.86**	**1,801.26**
X	**Tax Expense**				
(a)	Current Tax	16.34	11.60	1.87	14.00
	(Less):- MAT Credit	-		-	
	Current Tax Expense Relating to Prior years	-	(2.11)	-	0.88
(b)	Deferred Tax (Asset)/Liabilities	-	(1.47)	4.18	2.64
XI	**Net Profit/Loss for the period from Continuing Operations (IX-X)**	**545.45**	**509.59**	**624.81**	**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)**	**545.45**	**509.59**	**624.81**	**1,783.73**
XVI	**Other Comprehensive Income**				
	a . i).Amount of item that will not be reclassifed to profit or loss				
	ii). Income tax relating to items that will not be reclassifed to profit or loss				
	b i). Item that will be reclassifed to profit or loss				
	ii). Income tax relating to items that will be reclassifed to profit or loss				
XVII	**Profit(Loss) For Period Before Non Controlling Interest**	**545.45**	**509.59**	**624.81**	**1,783.73**
XVIII	**Total Comprehensive income**				
	Profit/Loss Of Non Controlling Interest	347.21	314.99	439.36	1,216.03
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	**198.24**	**194.60**	**185.45**	**567.71**
XIX	**Details of equity share capital**				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	663.26	594.76	553.73	552.93
	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)**				
	Basic earnings per share before extraordinary items	2.99	3.26	3.35	9.54
	Diluted earnings per share before extraordinary items	2.99	2.76	3.35	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	2.99	3.26	3.35	9.54
	Diluted earnings per share before extraordinary items	2.99	2.76	3.35	8.04

Notes:-

Notes to consolidated Audited financials results for the year ended 30th June 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.
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 12th August 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
Digitally signed by Vaishali Parkar Kumar
Date: 2026.08.12 19:18:13 +05'30'

Date :- 12th August 2026
Place :- Mumbai

VAISHALI PARKAR KUMAR
Managing Director & CFO
DIN: 09159108