



14/08/2023

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

Scrip Code – 512115
Scrip ID – ROSEMER

**Sub.: In Compliance of Regulation 33 of the SEBI (LODR) Regulations, 2015 –
Financial Results as on 30th June, 2023**

Dear Sir/Madam,

This is to inform you that the Board of Directors at its Meeting held today i.e. Monday, 14th August, 2023 the Board has, inter-alia approved the Unaudited Financial Results of the Company for the quarter ended 30th June, 2023 along with the Auditor's Limited Review Report thereof.

Attached herewith is a copy of Unaudited Financial results along with Limited Review report as at 30th June, 2023.

Please take the same on record and oblige.

FOR ROSE MERC LIMITED

Yours faithfully,
For ROSE MERC LIMITED

NOORUDDIN MOHAMMED SHAIKH
DIRECTOR
DIN: 09660481
DATE: 14th August,2023
PLACE: MUMBAI



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

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 2023 ("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 **14th August 2023**, 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**



Bhargav Gusani

Proprietor

Membership No. 120710

Firm Regn. No. 140785W

UDIN: 23120710BGTXJD4857

Date: 14th August 2023

Place: Jamnagar

**Office Address: 215-A, Manek Center, P.N. Marg,
Jamnagar - 361008. (Gujarat) India**

ROSE MERC LIMITED

CIN: 124110MH1985PLC035078

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

Unaudited Standalone Statement of Financial Results for the Quarter Ended 30-06-2023

(Rs. in Lakh except per share data)

Particulars	Quarter Ended			
	30/06/2023	31/03/2023	30/06/2022	31/03/2022
A Date of start of reporting period	01/04/2023	01/01/2023	01/04/2022	01/04/2022
B Date of end of reporting period	30/06/2023	31/03/2023	30/06/2022	31/03/2022
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
Part I				
I Revenue From Operations				
Net sales or Revenue from Operations	59.90	128.18	-	128.18
II Other Income	-	13.88	-	16.19
III Total Income (I + II)	59.90	142.06	-	144.37
IV Expenses				
(a) Cost of materials consumed	-	-	-	-
(b) Purchases of stock-in-trade	0.18	299.58	-	299.58
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	55.42	(187.21)	-	(187.21)
(d) Employee benefit expense	4.83	4.45	0.04	9.10
(e) Finance Costs	-	0.26	-	0.26
(f) Depreciation and amortisation expense	0.21	-	-	-
(g) Other Expenses	37.42	19.48	5.95	38.14
Total expenses	98.06	136.56	5.99	159.87
V Profit (loss) before Exceptional and Extraordinary Items and	(38.16)	5.50	(5.99)	(15.50)
VI Exceptional items				
VIII Profit (loss) before Tax (VII-VIII)	(38.16)	5.50	(5.99)	(15.50)
X Tax Expense				
(a) Current Tax	-	-	-	-
(Less):- MAT Credit	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-
(b) Deferred Tax (Asset)/Liabilities	(0.02)	-	-	-
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	(38.14)	5.50	(5.99)	(15.50)
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)	(38.14)	5.50	(5.99)	(15.50)
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)	(38.14)	5.50	(5.99)	(15.50)
XVIII Details of equity share capital				
Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	281.60	211.60	99.60	211.60
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
Other Equity				
XIX Earnings per share (Not Annualised for Year ended)				
(a) Earnings per share Continuing Operation (Not Annualised for Year ended)				
Basic earnings per share before extraordinary items	(1.50)	0.44	(0.60)	(1.23)
Diluted earnings per share before extraordinary items	(1.50)	0.31	(0.60)	(0.89)
(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	(1.50)	0.44	(0.60)	(1.23)
Diluted earnings per share before extraordinary items	(1.50)	0.31	(0.60)	(0.89)

Nooruddin

Notes:-	
Notes to Unaudited Standalone financials results for the year ended 30th June 2023:	
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 14th August, 2023.
4	During the year company has issued 7,00,000 fresh equity share to acquire the Bhakti World Radio Broadcasting Private Limited and also issue the 7,15,000 share warrents, effect on the EPS as per Ind AS 33 " Earning Per Share" as incorporate in June, 2023 quarter.
5	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".
<p>For, Rose Merc Limited</p> <p><i>Nooruddin</i></p> <p>NOORUDDIN MOHAMMED SLAHIH</p> <p>Whole time director</p> <p>DIN: 09660481</p>	
<p>Date :- 14th August, 2023</p> <p>Place :- Mumbai</p>	