



**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

November 14, 2024

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

BSE Scrip Code: 512115 Scrip ID: ROSEMER

Kind Attn: Corporate Relationship Dept.

Sub.: In Compliance of Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015 – Outcome of Board Meeting - Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2024

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., Thursday, November 14, 2024, inter alia, transacted following businesses:

1. Considered and approved , inter alia, the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2024 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 and Half Year ended September 30, 2024 along with the Auditor’s Limited Review Report.

2. Based on the recommendation of the Nomination and Remuneration Committee, the Board has considered and approved the appointment of Mr. Abhijeet Tipnis (DIN: 09566680) as an Additional Director designated as Non- Executive, Independent Director on the Board of the Company for a term of 5 (five) years, to hold office with effect from November 14, 2024, subject to the approval of the shareholders.

Mr. Abhijeet Tipnis fulfills the criteria of independence as required under the provisions of the Companies Act, 2013 and the Rules framed thereunder and the Listing Regulations. He is not related to the Promoter or Promoter Group.

Also, Mr. Abhijeet Tipnis is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.



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The requisite disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as “**Annexure A**” to this letter.

The meeting commenced at 05:00 PM and concluded at 05:36 PM.

Please take the same on record and oblige.

Thanking You

Yours faithfully,

For ROSE MERC LIMITED

Vaishali Parkar Kumar

Executive Director

DIN: 09159108



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Annexure A

Disclosure of Event and Information pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Details
1.	reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
2.	date of appointment/ re-appointment/ cessation (as applicable) & term of appointment/ re-appointment	Appointed as an Additional Director designated as Non-Executive, Independent Director of the Company, to hold office for a term of 5 (five) years with effect from November 14, 2024, subject to the approval of the shareholders. Tenure : November 14, 2024to November 13, 2029
3.	brief profile (in case of appointment)	Mr. Abhijeet Tipnis has over 20 years of experience in leading sales and business development across Europe and India He has the ability to convert a business/market opportunity into a vision, leading change, consistently delivering results and enabling global organisations to be a digital business has fostered his trajectory thus far. Capability to think outside the box, metrics driven, growth and winning mindset and emphasis on relationship and communication have been the corner stones of his success. Experience in business management, business development and Technology consulting across Europe, United Kingdom, Middle east and India spanning across two decades. He has been an advocate for GovTech transformation by providing advisory services in Digital Payment Platforms, National ID, Citizen Benefit System, Citizen to Government engagement Platform in emerging markets across Middle East, Asia Pacific and LATAM countries. He has also earned the mindshare of C-Suite executives by delivering large Digital adoption and Technology transformation engagements for Government and Manufacturing institutions across the Globe.



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4.	disclosure of relationships between directors (in case of appointment of a director).	None
5.	Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India Limited with ref no. NSE/CML/2018/24, dated June 20, 2018	Mr. Abhijeet Tipnis (DIN: 09566680) is not debarred from holding the office of director pursuant to any SEBI order or any other authority.

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 and half year ended 30th September 2024 ("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 November 2024**, 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: 24120710BJZWPM3187
Date: 14th November 2024
Place: Jamnagar

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHSSIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Standalone Assets and Liabilities as on 30th September,2024

Particulars		Year Ended	
		30/09/2024	31/03/2023
A	Date of start of reporting period	01/04/2024	01/04/2023
B	Date of end of reporting period	30/09/2024	31/03/2024
C	Whether results are audited or unaudited	Unaudited	Audited
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	1.38	1.14
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets	-	-
(i)	Investments	1,181.57	1,036.71
(ii)	Trade receivables	-	-
(iii)	Loans	118.92	103.67
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	6.06	5.86
j)	Other non-current assets	-	-
2	Current assets		
a)	Inventories	294.34	81.18
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade Receivables	61.49	93.54
(iii)	Cash and cash equivalents	38.12	62.35
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	556.65	518.78
3	Non-current assets classified as held for sale		
Total Assets		2,258.52	1,903.24
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	459.53	443.18
b)	Other Equity	1,770.71	1,442.25
Liabilities			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Long Term Borrowings	7.03	7.03
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities	-	-
(i)	Short Term Borrowings	-	-
(ii)	Trade payables	-	-
	Total Outstanding Dues of creditors micro and small enterprise	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	17.01	6.62
(iii)	Other financial liabilities	-	-
a)	Provisions	0.36	0.36
b)	Income/Current Tax Liabilities (Net)	3.48	2.43
c)	Other current liabilities	0.40	1.37
Total Liabilities		2,258.52	1,903.24

For, Rose Merc Limited

Vaishali Parkar Kumar
Whole-time director
DIN: 09159108

Date :-

Place :- Mumbai

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHSSIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Standalone Unaudited Cash Flow Statement for the half year ended September 30, 2024

Particulars	As on	As on
	30th September, 2024	30th September, 2023
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	(25.90)	(92.34)
Adjustments for:		
Depreciation and amortisation	0.28	0.42
Interest Income	-	-
Finance costs	0.05	-
Profit on Sale of Fixed Asset	-	-
Operating profit / (loss) before working capital changes	(25.57)	(91.92)
Movements in Working Capital		
(Increase) / Decrease Inventories	(213.16)	55.42
(Increase) / Decrease Short-term loans and advances	-	(35.37)
Increase / (Decrease) Trade payables	10.39	8.19
(Increase) / Decrease Trade Receivables	32.05	-
(Increase) / Decrease Other Non Current Assets	-	(204.52)
Increase / (Decrease) Security Deposits	-	(186.50)
Increase / (Decrease) Short Term Provisions	-	(0.90)
Increase / (Decrease) Other current Assets	(37.87)	7.13
Increase / (Decrease) Other current liabilities	(0.96)	(0.26)
Net Cash Generated/(Used in) Operations	(209.55)	(356.81)
Direct Taxes Paid including for past years	-	-
Net cash flow from / (used in) operating activities (A)	(235.12)	(448.73)
B. Cash flow from Investing activities		
Purchase of Fixed Assets	0.51	-
Purchase of Investments	(144.86)	(350.00)
Change in Long Term Loan and Advances	(15.25)	(3.99)
Net cash flow from / (used in) investing activities (B)	(160.61)	(353.99)
C. Cash flow from financing activities		
Finance cost	(0.05)	-
Increase / (Decrease) Short Term Borrowings	0.00	-
Interest Paid	-	-
proceeds from issue of warrants and share capital	371.57	731.63
Net cash flow from / (used in) financing activities (C)	371.51	731.63
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(24.23)	(71.09)
Cash and cash equivalents at the beginning of the year	62.35	110.98
Cash and cash equivalents at the end of the year *	38.12	39.89
* Comprises:		
(a) Cash on hand	3.15	3.45
(b) Balances with banks		
(i) In current accounts	34.97	36.44
	38.12	39.89

For, Rose Merc Limited

Date :-
Place :- Mumbai

Vaishali Parkar Kumar
Whole-time director
DIN: 09159108

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHSSIES College, Behind D Mart, Sion West, Sion, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2024

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
A Date of start of reporting period	01/07/2024	01/04/2024	01/07/2023	01/04/2024	01/04/2023	01/04/2023
B Date of end of reporting period	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	55.25	4.25	-	59.50	59.90	297.31
(b) Other Income	1.43	0.59	-	2.02	-	20.72
Total Revenue from operations (net)	56.68	4.84	-	61.52	59.90	318.03
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	0.50	213.16	-	213.66	0.18	1.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.00)	(213.16)	-	(213.16)	55.42	106.04
(d) Employee benefit expense	12.60	18.37	5.85	30.97	10.68	48.64
(e) Finance Costs	0.05	-	-	0.05	-	0.08
(e) Depreciation and amortisation expense	0.17	0.11	0.21	0.28	0.42	0.83
(f) Other Expenses	39.24	16.38	48.12	55.62	85.54	145.83
Total expenses	52.56	34.86	54.18	87.42	152.24	302.42
Profit (loss) Before exceptional & Extraordinary items and Tax	4.12	(30.02)	(54.18)	(25.90)	(92.34)	15.60
Exceptional items						
Profit (loss) from ordinary activities before tax	4.12	(30.02)	(54.18)	(25.90)	(92.34)	15.60
Tax Expenses - Current Tax	1.05	-	-	1.05	-	-
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	2.43
Deferred Tax (Assets)/Liabilities	(0.04)	(0.16)	0.02	(0.20)	-	(5.86)
Profit (loss) from ordinary activities	3.11	(29.86)	(54.20)	(26.75)	(92.34)	19.03
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Profit After Other Comprehensive Income	3.11	(29.86)	(54.20)	(26.75)	(92.34)	19.03
Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-	-
Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+) / Loss (-) For the Period	3.11	(29.86)	(54.20)	(26.75)	(92.34)	19.03
Details of equity share capital						
Paid-up equity share capital	459.53	450.48	397.40	459.53	397.40	443.18
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.07	0.66	(1.36)	(0.58)	(2.32)	0.43
Diluted earnings per share from continuing And Discontinuing operations	0.07	0.66	(1.36)	(0.58)	(2.32)	0.34

Notes:-

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th November, 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.
- 3 The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (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.
- 4 The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
- 5 Statement of Assets and Liabilities and cash flow statement as on 30th September 2024 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

For, Rose Merc Limited

Date :-
Place :- Mumbai

Vaishali Parkar Kumar
Whole-time director
DIN: 09159108

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**

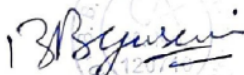
We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Rose Merc Limited** ("the Holding Company") and its subsidiaries company **Outcry Media Solutions Private Limited & Abaca Care Private Limited** for the quarter and half year ended 30th September 2024 ("the Statement") 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 November 2024**, 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: 24120710BJZWPN5409
Date: 14-11-2024
Place: Jamnagar

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHSSIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Consolidated Assets and Liabilities as on 30th September,2024

Particulars		Year Ended	
		30/09/2024	31/03/2023
A	Date of start of reporting period	01/04/2024	01/04/2023
B	Date of end of reporting period	30/09/2024	31/03/2024
C	Whether results are audited or unaudited	Unaudited	Audited
(Rs. In Lakh)			
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	12.45	14.10
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	373.31	373.31
e)	Other Intangible assets	9.50	9.50
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets	-	-
(i)	Investments	818.74	687.13
(ii)	Trade receivables	-	-
(iii)	Loans	117.01	104.26
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	6.24	5.91
j)	Other non-current assets	-	-
2	Current assets		
a)	Inventories	621.23	384.96
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade Receivables	72.63	101.77
(iii)	Cash and cash equivalents	45.88	82.11
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	655.92	630.84
3	Non-current assets classified as held for sale		
Total Assets		2,732.92	2,393.90
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	459.53	443.18
b)	Other Equity	2,125.02	1,803.20
Liabilities			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Long Term Borrowings	70.12	52.16
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities	-	-
(i)	Short Term Borrowings	-	-
(ii)	Trade payables	-	-
	Total Outstanding Dues of creditors micro and small enterprise	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	71.79	64.56
(iii)	Other financial liabilities	-	-
a)	Provisions	1.31	0.36
b)	Income/Current Tax Liabilities (Net)	3.48	5.87
c)	Other current liabilities	1.68	24.57
Total Liabilities		2,732.92	2,393.90

For, Rose Merc Limited

Date :- 14/11/2024
Place :- Mumbai

Vaishali Parkar Kumar
Whole-time director
DIN: 09159108

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHSSIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited consolidated Cash Flow Statement for the half year ended September 30, 2024

Particulars	As on	As on
	30th September, 2024	30th September, 2023
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	(36.11)	37.51
Adjustments for:		
Depreciation and amortisation	2.24	5.80
Interest Income	-	(20.76)
Finance costs	1.02	0.16
Profit on Sale of Fixed Asset	-	33.90
Operating profit / (loss) before working capital changes	(32.85)	(11.19)
Movements in Working Capital		
(Increase) / Decrease Inventories	(236.26)	(197.75)
(Increase) / Decrease Short-term loans and advances	-	-
Increase / (Decrease) Trade payables	7.23	63.54
(Increase) / Decrease Trade Receivables	29.14	(101.77)
(Increase) / Decrease Other Non Current Assets	-	-
Increase / (Decrease) Security Deposits	-	-
Increase / (Decrease) Short Term Provisions	0.95	(0.90)
Increase / (Decrease) Other current Assets	(25.08)	(600.73)
Increase / (Decrease) Other current liabilities	(22.89)	23.64
Net Cash Generated/(Used in) Operations	(246.92)	(813.98)
Direct Taxes Paid including for past years	-	5.87
Net cash flow from / (used in) operating activities (A)	(279.77)	(819.30)
B. Cash flow from Investing activities		
Purchase of Fixed Assets	0.60	(27.42)
Purchase of Investments	(131.61)	(684.95)
Interest Income	-	20.75
Change in Long Term Loan and Advances	(12.75)	130.87
Net cash flow from / (used in) investing activities (B)	(144.95)	(560.76)
C. Cash flow from financing activities		
Finance cost	(1.02)	-
Increase / (Decrease) Long Term Borrowings	17.95	45.13
Increase / (Decrease) Short Term Borrowings	0.00	-
Interest Paid	-	(0.16)
proceeds from issue of warrants and share capital	371.57	1,306.22
Net cash flow from / (used in) financing activities (C)	388.50	1,351.18
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(36.23)	(28.87)
Cash and cash equivalents at the beginning of the year	82.11	110.98
Cash and cash equivalents at the end of the year *	45.88	82.11
* Comprises:		
(a) Cash on hand	5.64	2.86
<u>(b) Balances with banks</u>		
(i) In current accounts	40.24	79.24
	45.88	82.11

For, Rose Merc Limited

Date :- 14/11/2024

Place :- Mumbai

Vaishali Parkar Kumar

Whole-time director

DIN: 09159108

ROSE MERC LIMITED

CIN: L93190MH1985PLC035078

15/B/4, New Sion CHSSIES College, Behind D Mart, Sion West, Sion, Mumbai, Mumbai, Maharashtra, India, 400022

Website: www.rosemerc.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2024

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
A Date of start of reporting period	01/07/2024	01/04/2024	01/07/2023	01/04/2024	01/04/2023	01/04/2023
B Date of end of reporting period	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	115.95	24.05	-	140.00	-	528.73
(b) Other Income	1.45	0.60	-	2.05	-	54.78
Total Revenue from operations (net)	117.40	24.65	-	142.05	-	583.51
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	2.14	213.16	-	215.30	-	1.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(7.64)	(228.62)	-	(236.26)	-	(197.75)
(d) Employee benefit expense	27.43	32.34	-	59.77	-	95.69
(e) Finance Costs	1.02	-	-	1.02	-	0.17
(e) Depreciation and amortisation expense	1.12	1.12	-	2.24	-	5.80
(f) Other Expenses	88.44	47.65	-	136.09	-	641.10
Total expenses	112.51	65.65	-	178.16	-	546.01
Profit (loss) Before exceptional & Extraordinary items and Tax	4.89	(41.00)	-	(36.11)	-	37.50
Exceptional items						
Profit (loss) from ordinary activities before tax	4.89	(41.00)	-	(36.11)	-	37.50
Tax Expenses - Current Tax	1.05	-	-	1.05	-	5.86
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(0.33)	-	-	(0.33)	-	(5.91)
Profit (loss) from ordinary activities	4.17	(41.00)	-	(36.83)	-	37.55
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or	-	-	-	-	-	-
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Profit After Other Comprehensive Income	4.17	(41.00)	-	(36.83)	-	37.55
Profit/(Loss) From Discontinuing Operation Before Tax						
Tax Expenses of Discontinuing Operations						
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+)/ Loss (-) For the Period	4.17	(41.00)	-	(36.83)	-	37.55
Details of equity share capital						
Paid-up equity share capital	459.53	450.48	-	459.53	-	443.18
Face value of equity share capital (per share)	10.00	10.00	0.00	10.00	0.00	10.00
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.09	(0.91)	-	(0.80)	-	0.86
Diluted earnings per share from continuing And Discontinuing operations	0.09	(0.91)	-	(0.80)	-	0.66

Notes:-

1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th November, 2024.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.
3	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
3	These results have been prepared in accordance with the Indian Accounting Standard (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.
4	The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
5	Statement of Assets and Liabilities and cash flow statement as on 30th September 2024 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, Rose Merc Limited

Date :- 14/11/2024
Place :- Mumbai

Vaishali Parkar Kumar
Whole-time director
DIN: 09159108