



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

GSTIN : 27AACCR3663B1ZM CIN : L24110MH1985PLC035078

14th May, 2024

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

Scrip Code – 512115 Scrip ID – ROSEMER Kind Att. Corporate Relationship Dept.

Sub.: In Compliance of Regulation 30 of the SEBI (LODR) Regulations, 2015 – Outcome of Board Meeting - Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2024 and Recommendation of a Final Dividend

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 Company have, at their meeting held today, i.e., Tuesday, May 14, 2024 inter alia, transacted following businesses:

1. The Board has considered and approved the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2024, read with the Auditors' Report.

Accordingly, we are submitting herewith the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2024 along with the Auditors' Report and declaration in respect of unmodified opinion on the Audited Financial results.

2. The Board has recommended, subject to the approval of shareholders, final dividend of Rs. 0.10/- per equity share of the face value of Rs. 10/- each (i.e 1% of the face value) for the financial year ended March 31, 2024.

The meeting commenced at 05:00 PM and concluded at 07:30 PM.

Please take the same on record and oblige.

FOR ROSE MERC LIMITED

VAISHALI PARKAR KUMAR Executive Director DIN: 09159108

Date: May 14, 2024 Place: Mumbai

			<u>C LTD</u>			
	Registered Office: Office no:15/B/4, New Sion CH		Behind D Mart, Sion			
	Statement of Standalone Unaudited Standalone Statement of Audited Fi		· ·		d 31-03-2024	
	Particulars	31/03/2024 01/01/2024	Quarter Ended 31/12/2023 01/10/2023	31/03/2023 01/01/2023	(Rs. In L Year Ended 31/03/2024 01/04/2023	akh except per share dat Year Ended 31/03/2023 01/04/2022
A B C	Date of start of reporting period Date of end of reporting period Whether results are audited or unaudited	31/03/2024 Audited	31/12/2023 Unaudited	31/03/2023 Audited	31/03/2024 Audited	31/03/2023 Audited
	Revenue From Operations Net sales or Revenue from Operations	176.41	61.00	128.18	297.31	128.1
	Other Income	20.72	-	13.88	297.31	128.1
III	Total Income (I + II)	197.13	61.00	142.06	318.03	144.3
	Expenses Cost of materials consumed	-	-	-		-
(b)	Purchases of stock-in-trade	1.00	(0.18)	299.58	1.00	299.5
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.01	50.61	(187.21)	106.04	(187.2
	Employee benefit expense	23.84	14.12	4.45	48.64	9.1
	Finance Costs	0.04	0.04	0.26	0.08	0.2
	Depreciation and amortisation expense Other Expenses	0.20 27.48	0.21 32.81	- 19.48	0.83 145.83	- 38.1
(0)						
	Total expenses	52.57	97.61	136.56	302.42	159.8
	Profit (loss) before Exceptional and Extraordinary Items and Exceptional items	144.55	(36.61)	5.50	15.60	(15.5
VI /111	Profit (loss) before Tax (VII-VIII)	144.55	(36.61)	5.50	15.60	(15.5
_	Tax Expense	11100	(00101)	0.00	10100	(1010
	Current Tax	2.43			2.43	
	(Less):- MAT Credit Current Tax Expense Relating to Prior years	-	-	-	(5.86)	-
	Deferred Tax (Asset)/Liabilities	0.02	(0.02)	-		
	Net Profit/Loss for the period from Continuing Operations (IX-		(0.02)			
	X)	142.10	(36.59)	5.50	19.03	(15.5
	Profit (Loss) from Discontinuing Operaitons Tax Expenses of Discontinuing Operations	-	-	-		
	Net Profit (Loss) from Discontinuing Operations after tax (XII-	-	-	-		-
	XIII)	-	-	-		-
	Profit (Loss) for the period (XI+XIV)	142.10	(36.59)	5.50	19.03	(15.5
VI	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					
VII	or loss Total Comprehensive income	0.00	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.00	0.0
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)					
		142.10	(36.59)	5.50	19.03	(15.5
	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	443.18	421.15	443.18	443.18	211.6
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10
IX	Earnings per share (Not Annualized for Year ended)					
a)	Earnings per share Continuing Operation (Not Annualised for					
~	Year ended)	2.61	(0.00)	0.44	0.42	(1)
	Basic earnings per share before extraordinary items Diluted earnings per share before extraordinary items	3.61 2.51	(0.90) (0.88)	0.44	0.43	(1.2
	Earnings per share Discontinuing Operation (Not Annualised	2.51	[0.00]	0.51	5.51	[0.0
b)	for Year ended)					
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.0
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.0
	Earnings per share (Not Annualised for Year ended) Basic earnings per share before extraordinary items	3.61	(0.90)	0.44	0.43	(1.2
	Diluted earnings per share before extraordinary items	2.51	(0.88)	0.31	0.34	(0.8
_	es:-		(0.00)	0.02		(*
	s to Standalone Audited financials results for the year ended	1 31st March 202	:4:			
1	These results have been prepared in accordance with the Indian Accou	inting Standards (re	eferred to as "Ind AS		cial Reporting prescr	ibed under Section 13
1	of the Companies Act, 2013 read with Companies (Indian Accounting S	Standards) Rules as	amended from time	to time.		
	The figures for the corresponding previous period have been regroupe	ed / reclassified whe	erever necessary, to	make them compar	able. The figures for a	quarter ended March
2	31, 2024 are balancing figures between the audited figures of the full f					
	first and secound quarter as provided by management which are subje financial results provide a true and fair view of its affiars.	cc to inflited review	, and management f	ias exercised neces	sary une unigence to e	ensure that such
_	The Audit Committee has reviewed the above results and the Board of	Directors has appre	oved the above resul	ts and its release at	their respective mee	tings held on May 14
	2024.	Directors has appre	oved the above resul	to and its release at	then respective mee	tings neta on blay 11
	The Company has single reportable business segment. Hence, no separ	rate information for	segment wise disclo	sure is given in acc	ordance with the rea	lirements of Indian
4	Accounting Standard (Ind AS) 108 - "Operating Segments".	ate miti mation for	segment wise disclo	Sure is given in acc	or dance with the requ	an ements or mutafi
	The Board has recommended, subject to the approval of shareholders	final dividend of P	s. 0.10/- ner equity o	hare of the face val	ue of Rs. 10/- each (i-	e 1% of the face value
	for the financial year ended March 31, 2024.	, arviuellu of K		and to the face val	ac or no. 10/ - each (l.	/u or the late value
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Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022				
(Rupe				
Standalone Statement of Bala				
Particulars	As at	As at		
ASSETS	31st March, 2024	31st March, 2023		
Non-current assets				
a) Property, plant and equipment	1.14	1.98		
(b) Capital work-in-progress (c) Other Intangible Assets		-		
d) Financial assets		-		
(i) Investments	1,036.71	5.02		
(ii) Trade receivables	-			
(iii) Loan	103.67	235.13		
(e) Deferred Tax Assets	5.86	-		
(f) Other non-current asset				
Fotal non-current assets	1,147.40	242.13		
Current assets		-		
(a) Inventories	81.18	187.21		
(b) Financial assets	-	-		
(i) Trade receivables (ii) Cash and cash equivalents	93.54 62.35	- 110.98		
(iii) Loan	-	-		
(iv) Other financial asset	-	-		
(c) Income/Current tax assets (net)	-			
(c) Other current assets	518.78	30.11		
		328.30		
Total current assets	755.85			
TOTAL ASSETS	1,903.24	570.43		
TOTAL ASSETS EQUITY AND LIABILITIES				
TOTAL ASSETS EQUITY AND LIABILITIES Equity	1,903.24	570.43		
TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital	1,903.24 443.18	570.43 211.60		
TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity	1,903.24 443.18 1,442.25	570.43 211.60 348.58		
TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity	1,903.24 443.18	570.43 211.60		
TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity	1,903.24 443.18 1,442.25	570.43 211.60 348.58		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity Gal Equity share capital (a) Equity share capital Total equity Total equity Non-current liabilities (a) Financial liabilities (i) Borrowings	1,903.24 1,903.24 443.18 1,442.25 1,885.43	570.43 211.60 348.58 560.18		
TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Fotal equity Non-current liabilities (a) Financial liabilities (b) Defferred tax liability (net)	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - - 7.03	570.43 211.60 348.58 560.18 7.03		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity Gal equity share capital (a) Equity share capital Total equity Total equity Non-current liabilities (a) Financial liabilities (a) Borrowings (b) Defferred tax liability (net) Total non current liabilities	1,903.24 1,903.24 443.18 1,442.25 1,885.43 -	570.43 211.60 348.58		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity Equity share capital (a) Equity share capital (b) Other equity Total equity Non-current liabilities (a) Financial liabilities (a) Borrowings (b) Defferred tax liability (net) Total non current liabilities Current liabilities	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - - 7.03	570.43 211.60 348.58 560.18 7.03		
TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity Non-current liabilities (a) Financial liabilities (b) Defferred tax liability (net) Total non current liabilities Current liabilities (a) Financial liabilities (b) Defferred tax liability (net) Total non current liabilities (a) Financial liabilities	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - - 7.03	570.43 211.60 348.58 560.18 7.03		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity Gal equity share capital (a) Equity share capital Total equity Total equity Non-current liabilities (a) Financial liabilities (a) Borrowings (b) Defferred tax liability (net) Total non current liabilities	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - - 7.03 - 7.03 - -	570.43 211.60 348.58 560.18 7.03 7.03		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity Gal Equity share capital (a) Equity share capital (b) Other equity Total equity Total equity Non-current liabilities (a) Financial liabilities (i) Borrowings (b) Defferred tax liability (net) Total non current liabilities Current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Borrowings (a) Financial liabilities (c) Borrowings (a) Financial liabilities (c) Borrowings (ii) Borrowings (ii) Trade payable (iii) Trade payable 1. Dues of micro enterprises and small enterprises	1,903.24 1,903.24 443.18 443.18 1,442.25 1,885.43 - - 7.03 7.03 - - - - - - - - - - - - -	570.4 3 211.60 348.58 560.18 - - 7.03 7.03 -		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity Call equity share capital (a) Equity share capital (b) Other equity Total equity Non-current liabilities (a) Financial liabilities (c) Borrowings (b) Defferred tax liability (net) Total non current liabilities Current liabilities (a) Financial liabilities Current liabilities (a) Financial liabilities Current liabilities (a) Financial liabilities Current liabilities (b) Borrowings Current liabilities Current liabilities (a) Financial liabilities Current liabilities Current liabilities (b) Borrowings Current liabilities Current liabilities Current liabilities (b) Borrowings Current liabilities Current liabilities Current liabilities Current liabilities	1,903.24 1,903.24 443.18 443.18 1,442.25 1,885.43 - - - 7.03 - 7.03 - - 1 - - - - - - - - - - - - -	570.43 211.60 348.58 560.18 - - 7.03 7.03 -		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total equity Non-current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liability (net) Total non current liabilities Current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Defferred tax liabilities (c) Borrowings (a) Financial liabilities (b) Borrowings (c) Borrowings (a) Financial liabilities (b) Borrowings (c) Borrowings (ii) Trade payable 1. Dues of micro enterprises and small enterprises and sma	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - 7.03 7.03 - <	570.43 211.60 348.58 560.18 - - 7.03 7.03 - - - 1.02		
TOTAL ASSETS CQUITY AND LIABILITIES Equity a) Equity share capital b) Other equity Total equity Non-current liabilities (i) Borrowings (b) Defferred tax liability (net) Total non current liabilities (a) Financial liabilities (b) Defferred tax liabilities (c) Borrowings (b) Defferred tax liabilities (c) Borrowings (c) Borrowings (c) Borrowings (c) Borrowings (c) Borrowings (i) Borrowings (ii) Trade payable 1. Dues of micro enterprises and small enterprises and small enterprises (iii) Other financial liabilities	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - 7.03 7.03 - <	570.43 211.60 348.55 560.18 - - 7.03 7.03 7.03 - - 1.02 -		
TOTAL ASSETS TOTAL ASSETS GUITY AND LIABILITIES Equity a) Equity share capital b) Other equity Total equity Total equity Non-current liabilities (a) Financial liabilities (b) Defferred tax liability (net) Total non current liabilities Current liabilities (a) Financial liabilities (a) Financial liabilities (b) Defferred tax liabilities (c) Borrowings (d) Borrowings (e) Borrowings (f) Borrowings (g) Borrowings (g) Borrowings (g) Borrowings (g) Borrowings	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - 7.03 7.03 - <	570.43 211.60 348.58 560.18 - - 7.03 7.03 - - - - 1.02		
TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES Equity Gai Equity share capital b) Other equity Fotal equity Non-current liabilities (a) Financial liabilities (b) Other equity Non-current liabilities (a) Financial liabilities (b) Defferred tax liability (net) Total non current liabilities Current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Borrowings (ii) Trade payable 1. Dues of micro enterprises and small enterprises 2. Dues of creditor other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provision (c) Income/Current tax liabilities (net) (d) Other current liabilities	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - 7.03 7.03 - <	570.43 211.60 348.55 560.18 - - 7.03 7.03 7.03 - - 1.02 -		
TOTAL ASSETS TOTAL ASSETS GQUITY AND LIABILITIES Gquity Galing a) Equity share capital b) Other equity Fotal equity Non-current liabilities (a) Financial liabilities (b) Other equity Non-current liabilities (a) Financial liabilities (b) Defferred tax liability (net) Fotal non current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Borrowings (i) Borrowings (ii) Borrowings (ii) Trade payable 1. Dues of micro enterprises and small enterprises (iii) Other financial liabilities b) Provision (iii) Other financial liabilities (b) Provision (c) Income/Current tax liabilities (net)	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - 7.03 7.03 - <	570.43 211.60 348.58 560.18 - - 7.03 7.03 7.03 - - 1.02 - 1.26		
TOTAL ASSETS TOTAL ASSETS CQUITY AND LIABILITIES Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2"C	1,903.24 1,903.24 443.18 1,442.25 1,885.43 - - 7.03 7.03 - <	570.43 211.60 348.58 560.18 - - 7.03 7.03 7.03 - 1.02 - 1.26 - 0.94		

Date :- 14.05.2024 Place :- Mumbai Vaishali Parkar Kumar Wholetime Director and CFO DIN: 09159108

	ROSE MERC L	TD				
	CIN: L24110MH1985PL Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES		n West, Mumbai,			
	Maharashtra, 400					
	(Rupees in Lakhs					
	Standalone Cash Flow Statement for the y					
C No	Dauticulaus	Year ended 31st March, 2024	Year ended 31st March, 2023			
<u>S.NO.</u> A)	Particulars Cash flow from operating activities	5 1St Mai Cil, 2024	515t Mai (11, 2025			
Лј	Profit before taxation	15.60	(15.50)			
	Adjustment for :	-	,			
	Depreciation and amortisation	0.83				
	Finance cost	0.08	0.26			
	Interest income	(20.59)	(16.19)			
	Profit on Sale of Fixed Assets	-	-			
	Dividend Income	-	-			
	Operating profit/(loss) before working capital changes	(4.08)	(31.43)			
	Adjustment for :	(4.00)	(31.43)			
	Increase/ (Decrease) in trade payables	5.60	(18.26)			
	Increase/ (Decrease) in trade receivables	(93.54)	(-00)			
	Increase/ (Decrease) in other current liabilities	0.43	0.93			
	Decrease/ (Increase) in other current Assets	(488.67)	(9.94)			
	Decrease/ (Increase) in inventories	106.04	(187.21)			
	Income/Current tax Assets	-	3.46			
	Provision	(0.90)	(0.21)			
	Cash Generated from operations	(475.12)	(242.66)			
	Taxes paid (net) Net cash flow from/(used in) operating activities (A)	- (475 12)	(242.66)			
B)	Cash from investing activities	(475.12)	(242.66)			
b)	Movements in Investments	(1,031.69)	(1.97)			
	Sale of property, plant and equipment	(1,031.07)	-			
	Movements in Loans & Advances	131.46	3.71			
	Interest income	20.59	16.19			
	Net cash used in investing activities (B)	(879.64)	17.93			
C)	Cash flow from financing activities					
	Dividend paid	-	-			
	Proceeds from long-term borrowings	(0.00)	-			
	Proceeds from short-term borrowings					
	Proceeds from Equity Shares Proceeds from Issue of Warrents	215.75	335.55			
	Finance cost paid	(0.08)	(0.26)			
	Net cash flow from financing activities (C)	1,306.13	335.29			
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(48.63)	110.56			
E)	Cash and cash equivalents as at the beginning of the year	110.98	0.42			
F)	Cash and cash equivalents as at the end of the year	62.35	110.98			
	Balance with banks	60.88	110.74			
	Cash in hand	1.47	0.24			
	Total	62.35	110.98			
			FOR Rose Merc Limited			
	Date :- 14.05.2024		Vaishali Parkar Kuma			
	Place :- Mumbai		etime Director and CFO			
			DIN: 09159108			

ROSE MERC LTD

<u>CIN: L24110MH1985PLC035078</u> Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022 Statement of consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Particulars Date of start of reporting period Date of end of reporting period Whether results are audited or unaudited Reporting venue From Operations sales or Revenue from Operations er Income Total Income (1 + 1)	31/03/2024 01/01/2024 31/03/2024 Audited Consolidated 407.83	31/12/2023 01/10/2023 31/12/2023 Unaudited Standalone	31/03/2023 01/01/2023 31/03/2023 Audited	31/03/2024 01/04/2023	31/03/2023 01/04/2022
Date of end of reporting period Whether results are audited or unaudited Reporting venue From Operations sales or Revenue from Operations er Income	31/03/2024 Audited Consolidated	31/12/2023 Unaudited	31/03/2023	01/04/2023	
Whether results are audited or unaudited Reporting /enue From Operations sales or Revenue from Operations er Income	Consolidated		Audited	31/03/2024	31/03/2023
venue From Operations sales or Revenue from Operations er Income		Stanualone	Standalone	Audited Consolidated	Audited Standalone
sales or Revenue from Operations er Income	407.83		Stanualone	Consolitateu	Stanualone
er Income		61.00	128.18	528.73	128.
		01.00			
Total Income (I + II)	54.78		13.88	54.78	16.
Denses	462.61	61.00	142.06	583.51	144.3
t of materials consumed	-	-	-	-	-
chases of stock-in-trade inges in inventories of finished goods, work-in-progress and	1.00	(0.18)	299.58	1.00	299.
ck-in-trade	(303.78)	50.61	(187.21)	(197.75)	(187.
ployee benefit expense ance Costs					9.
preciation and amortisation expense	5.17	0.21	-	5.80	-
er Expenses	522.75	32.81	19.48	641.10	38
Total expenses	296.16	97.61	136.56	546.01	159.
	166.45	(36.61)	5.50	37.50	(15.
Profit (loss) before Tax (VII-VIII)	166.45	(36.61)	5.50	37.50	(15.
x Expense rent Tax	5.86			5.86	
ss):- MAT Credit	(5.91)	-	-	(5.91)	
	- 0.02	- (0.02)	-		·
Profit/Loss for the period from Continuing Operations (IX-					
fit (Loss) from Discontinuing Operations	- 166.48	(36.59)	5.50	37.55	(15.
Expenses of Discontinuing Operations	-	-	-		
0	-	- (36,59)	-	37.55	. (15.
er Comprehensive Income		(00.07)			
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					
. Item that will be reclassifed to profit or loss					
i). Income tax relating to items that will be reclassifed to profit					
al Comprehensive income	0.00	0.00	0.00	0.00	0.
tal Comprehensive income [Comprising Profit for the					
/+XVII)	166.48	(36.59)	5.50	37.55	(15.
re)	443.18	421.15	211.60	443.18	211
e value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 1
nings per share Continuing Operation (Not Annualised					
Year ended)	4.33	(0.00)	0.44	0.00	(1
ited earnings per share before extraordinary items	2.94	(0.88)	0.44	0.86	(1)
nings per share Discontinuing Operation (Not Annualised					
ic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0
ited earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.
* * * * *	4.23	(0.90)	0.44	0.86	(1
ited earnings per share before extraordinary items	2.94	(0.88)	0.31	0.66	(0
	k-in-trade loyee benefit expense ince Costs reciation and amortisation expense er Expenses Total expenses fit (loss) before Exceptional and Extraordinary Items and eptional items Profit (loss) before Tax (VII-VIII) Expense rent Tax s):- MAT Credit rent Tax Expense Relating to Prior years rent Tax Expense Relating to Prior years rerred Tax (Asset)/Liabilities Profit/Loss for the period from Continuing Operations (IX- fit (Loss) from Discontinuing Operations Expenses of Discontinuing Operations Expenses of Discontinuing Operations Profit (Loss) for the period (XI+XIV) er Comprehensive Income).Amount of item that will not be reclassifed to profit or loss). Income tax relating to items that will not be reclassifed to it or loss .Item that will be reclassifed to profit or loss 0. Income tax relating to items that will not be reclassifed to profit its s al Comprehensive income al Comprehensive income al Comprehensive income [Comprising Profit for the iod (After tax) and Other comprehensive income] +XVII) alis of equity share capital (Face Value of Rs. 10/- per equity e) value of equity share capital (Face Value of Rs. 10/- per equity e) value of equity share capital (Face Value of Rs. 10/- per equity e) value of equity share capital (Pace Value of Rs. 10/- per equity e) carnings per share before extraordinary items ted earnings per share before extraordinary items inings per share after extraordinary items inings per share after extraordinary items inings per share after extraordinary items ted earnings per share after extraordinary items inings per share after extraordinary items ted earnings per share before extraordinary items	k-in-trade (303.78) lovee benefit expense 70.89 noree Costs 0.13 reciation and amortisation expense 5.17 or Expenses 522.75 Total expenses 296.16 fit (loss) before Exceptional and Extraordinary Items and 166.45 explore 166.45 Expense 5.17 ernt Tax 5.86 s): - MAT Credit (5.91) ernt Tax 5.86 s): - MAT Credit (5.91) rent Tax (Asset)/Liabilities 0.02 Profit (Loss for the period from Continuing Operations (IX- 166.48 it (Loss) from Discontinuing Operations - Expenses of Discontinuing Operations - Profit (Loss) from Discontinuing Operations after tax (XII- -) - - fit (Loss) for the period (XI+XIV) 166.48 er Comprehensive Income -).Anount of item that will not be reclassifed to profit or loss -).Income tax relating to items that will be reclassifed to profit tor loss - .Icomprehensive income [Comprising Profit for the isod (After tax) and Other comprehensive income	Lin-trade(303.78)50.61loyee benefit expense70.8914.12nece Costs0.130.04reciation and amortisation expense5.170.21er Expenses522.7532.81Total expenses296.1697.61fit (loss) before Exceptional and Extraordinary Items and teptional items166.45(36.61)Expense97.61(36.61)(36.61)Expense97.61(36.61)(36.61)erent Tax5.86(36.61)(36.61)sp: MAT Credit0.02(0.02)(0.02)Profit/Loss for the period from Continuing Operations (IX- to scontinuing Operationserrent Tax (Asset)/Liabilities0.02(0.02)Profit/Loss for the period from Continuing Operations (IX- texpenses of Discontinuing OperationsProfit (Loss) from Discontinuing Operationser Comprehensive Income). Amount of item that will not be reclassifed to profit or loss). Income tax relating to items that will not be reclassifed to profit or loss). Income tax relating to items that will be reclassifed to profit or loss1. Borgerehensive income 1 J. Borger share before extraordinary items2.94(0.88). J. Income tax relating to items that will be reclassifed to profit or the ost Inter that will be reclassifed to profit for the odd (After tax) and Other comprehensive income 1 Inter t	k-in-trade (303.78) 5061 (187.21) boyee benefit expense 70.89 14.12 445 nec Costs 0.13 0.04 0.26 rectation and amortisation expense 5.17 0.21 - rectation and amortisation expense 5.27 0.21 - rectation and amortisation expense 5.27 0.21 - rectation and amortisation expense 5.22.75 32.81 19.48 rectation and amortisation expense 5.26 - - rectation and amortisation expense 5.26 - - rectation and amortisation expense 5.86 - - rectation and amortisation expense expenses expensexpenses expenses expensexpexpenses expenses expens	Lin-trade (303.78) 50.61 (117.21) (19.72) Jovee benefit expense 70.89 14.12 4.45 95.69 noce costs 0.13 0.04 0.26 0.17 rectation and amortisation expense 5.17 0.21 - 5.80 or Expenses 522.75 32.81 19.48 641.10 Total expense 296.16 97.61 136.56 546.01 priorial flems - - - - ent Tax 5.86 - - - Sign AMT Credit (5.51) - - - - ent Tax Supense Relating to Prior years -

	ROSE MERC LT	D			
	CIN: L24110MH1985PLC0)35078			
Registered Office: Office no:15/B/4, New Sion CHS, Opp SIES College, Behind D Mart, Sion West, Mumbai, Maharashtra, 400022					
(Rupees in Lat					
	Consolidated Cash Flow Statement for the year				
		Year ended	Year ended		
S.No. Particulars		31st March, 2024	31st March, 2023		
	Reporting	Consolodated	Standalone		
	rom operating activities				
	ore taxation	37.50	(15.50)		
Adjustme		-			
	on and amortisation	5.80	0.07		
Finance co		0.08	0.26		
Interest in		(20.59)	(16.19)		
	ale of Fixed Assets	-	-		
Dividend I	ncome	-			
	profit/(loss) before working capital changes	22.79	(31.43)		
Adjustme					
	Decrease) in trade payables	5.60	(18.26)		
	Decrease) in trade receivables	(93.54)			
	Decrease) in other current liabilities	0.43	0.93		
	(Increase) in other current Assets	(488.67)	(9.94)		
/	(Increase) in inventories	106.04	(187.21)		
	irrent tax Assets	-	3.46		
Provision		(0.90)	(0.21)		
	erated from operations	(448.26)	(242.66)		
Taxes paid		-			
	ow from/(used in) operating activities (A)	(448.26)	(242.66)		
	investing activities				
	s in Investments	(1,031.69)	(1.97)		
	perty, plant and equipment		-		
	s in Loans & Advances	131.46	3.71		
Interest in		20.59	16.19		
	sed in investing activities (B)	(879.64)	17.93		
	from financing activities				
Dividend p		-	-		
	rom long-term borrowings	(0.00)	-		
	rom short-term borrowings	-			
	rom Equity Shares rom Issue of Warrents	215.75			
		1,090.47	335.55		
Finance co	ow from financing activities (C)	(0.08) 1,306.13	(0.26) 335.29		
	(decrease) in cash and cash equivalents (A+B+C)	(21.77)	110.56		
~	ash equivalents as at the beginning of the year	110.98	0.42		
	ash equivalents as at the beginning of the year	89.21	<u> </u>		
Balance wi		60.88	110.98		
Cash in hai		1.47	0.24		
Total	iu	62.35	110.98		
IULAI		02.33	110.9		

FOR Rose Merc Limited

Date :- 14.05.2024 Place :- Mumbai Vaishali Parkar Kumar Wholetime Director and CFO DIN: 09159108

ROSE MERC				
CIN: L24110MH1985 Registered Office: Office no:15/B/4, New Sion CHS, Opp SI	ES College, Behind D Mart, S	ion West, Mumbai,		
Maharashtra, 400022 (Rupees in Lakh				
Consolidated Statement of Balance Sh	eet as at 31st March. 2024	(Rupces in Luxiis)		
Particulars	As at	As at		
	31st March, 2024	31st March, 2023		
ASSETS Reporting	Consolidated	Standalone		
Non-current assets				
(a) Property, plant and equipment	1.14	1.98		
(b) Capital work-in-progress	-	-		
c) Other Intangible Assets (d) Financial assets		_		
(i) Investments	1,036.71	5.02		
(ii) Trade receivables	-			
(iii) Loan	103.67	235.13		
(e) Deferred Tax Assets (f) Other non-current asset	5.86	-		
	-	-		
Total non-current assets	1,147.40	242.13		
Current assets				
a) Inventories b) Financial assets	81.18	187.21		
(i) Trade receivables	- 93.54	-		
(ii) Cash and cash equivalents	62.35	110.98		
(iii) Loan	-	-		
(iv) Other financial asset	-	-		
c) Income/Current tax assets (net) c) Other current assets	-	20.11		
Fotal current assets	518.78 755.85	30.11 328.30		
	100.00	020100		
TOTAL ASSETS	1,903.24	570.43		
EQUITY AND LIABILITIES				
(a) Equity share capital	443.18	211.60		
b) Other equity	1,442.25	348.58		
Fotal equity	1,885.43	560.18		
All Financial liabilities	-	-		
(i) Borrowings	7.03	- 7.03		
(b) Defferred tax liability (net)	,100	1100		
Fotal non current liabilities	7.03	7.03		
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	6.62	1.02		
(iii) Other financial liabilities b) Provision	- 0.36	- 1.26		
c) Income/Current tax liabilities (net)	2.43	-		
d) Other current liabilities	1.37	0.94		
Fotal current liabilities	10.78	3.22		
FOTAL EQUITY AND LIABILITIES	1,903.24	570.43		
	FOR Rose Mer			
Date :- 14.05.2024 Place :- Mumbai	Vaishali Park Wholetime Dired DIN: 0915	ar Kumar ctor and CFO		





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, 2024 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, 2024, 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.





CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

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:





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- 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.





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Other Matters

10. The standalone financial results include the results for the quarter ended March 31, 2024 and March 31, 2024 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 third 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: 24120710BJZWAX1284 Date: 14-05-2024 Place: Jamnagar



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 31,2024 and its subsidiaries Company Outcry Media Solutions Private Limited & Abaca Care 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, 2024, 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, 2024, 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.

Board of Directors' Responsibilities for the Consolidated Financial Results

- 4. 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.
- 5. 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.
- 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 Consolidated Financial Results

- 7. 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.
- 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 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.
- 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.





CA BHARGAV B. GUSANI bhargavgusani77@gmail.com

Other Matters

- 10. The Audited Consolidated Financial Results include the Audited Financial Results of 1(One) Subsidiary, whose Financial Statements/ Financial Results/Financial Information includes share of total assets of Rs. 25 Lakhs as at 31"March 2024, Group's share of total revenue of Rs. Nil and Group's share of total net profit/(loss) after tax of Rs. 0.68 Lakhs and Group's share of total comprehensive income of Rs. Nil for the year ended on 31st March 2024, as considered in the consolidated Financial Results, which have been audited by Other 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.
- 11. The Consolidated financial results include the results for the quarter ended March 31, 2024 and full year ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the respective financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.



Bhargav Gusani Proprietor Membership No. 120710 Firm Regn. No. 140785W UDIN: 24120710BJZWAW1229 Date: 14-05-2024 Place: Jamnagar





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

GSTIN : 27AACCR3663B1ZM CIN : L24110MH1985PLC035078

14th May, 2024

Scrip Code – 512115 Scrip ID – ROSEMER

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

Kind Att. Corporate Relationship Dept.

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015.

In terms of Regulation 33(3)(d) of the SEBI (Listing Obligation And Disclosure Requirement) Regulation, 2015, we 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 Financial Results of the Company for the financial year ended 31st March, 2024.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For ROSE MERC LIMITED

VAISHALI PARKAR KUMAR Executive Director and CFO DIN: 09159108

Date: May 14, 2024 Place: Mumbai