

Rose Merc. Limited

(CIN: L24110MH1985PLC035078)

Address: Office No:12, Priyadarshani Roj Bazar Soc, Sector- 10, Khanda Colony,
New Panvel (West), Mumbai, Maharashtra- 410206, India

Email ID: rmltd1985@gmail.com Web: www.rosemercltd.com Tele: 022-60602179

Date: February 13, 2023

To,
BSE Limited,
Corporate Relations Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Result of the Company for the Quarter ended December 31, 2022 along with Limited Review Report.

Ref: Rose Merc Limited. (Security Id: ROSEMER, Code: 512115)

In reference to captioned subject and pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors in their Meeting held today which was commenced at 4:00 P.M. and concluded at 05:00 P.M. have approved the Unaudited Financial for the quarter ended on December 31, 2022.

We attach herewith a copy of the Following:

1. Approved Unaudited Financial Results for quarter ended December 31, 2022.
2. Limited Review Report for quarter ended December 31, 2022.

Kindly take the same on your record and bring it to the notice of members and Investors.

Thanking You,

For, Rose Merc Limited

**Kirti Savla
Managing Director
DIN: 02003878**

ROSE MERC LIMITED

CIN: L24110MH1985PLC035078

Registered Office: : Office No:12, Priyadarshani Raj Bazar Soc., Sector- 10, Khanda Colony, New Panvel (West) Mumbai Raigarh MH 410206

Email : rmltd1985@gmail.com

Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2022

Particulars	Quarter Ended			Nine Month Ended		For The Year
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
A Date of start of reporting period	01-10-2022	01-07-2022	01-10-2021	01-04-2022	01-04-2021	01-04-2021
B Date of end of reporting period	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
(a) Revenue From Operations		-	-	-	-	-
(b) Other Income	2.31	-	0.17	2.31	0.17	31.57
Total Income (a+b)	2.31	-	0.17	2.31	0.17	31.57
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefit expense	4.35	0.26	0.75	4.65	2.25	3.34
(e) Finance Costs	-	-	-	-	-	8.61
(e) Depreciation and amortisation expense	-	-	-	-	-	-
(f) Other Expenses	5.48	7.23	1.63	18.66	10.55	48.97
Total expenses (a to f)	9.83	7.49	2.38	23.31	12.80	60.92
Profit (loss) Before exceptional & Extraordinary items and Tax	(7.51)	(7.49)	(2.21)	(20.99)	(12.63)	(29.35)
Exceptional items						
Profit (loss) from ordinary activities before Extraordinary Items and Tax	(7.51)	(7.49)	(2.21)	(20.99)	(12.63)	(29.35)
Extraordinary items						
Profit (loss) from ordinary activities before tax	(7.51)	(7.49)	(2.21)	(20.99)	(12.63)	(29.35)
Tax Expenses - Current Tax						
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities						
Profit (loss) from ordinary activities	(7.51)	(7.49)	(2.21)	(20.99)	(12.63)	(29.35)
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	(7.51)	(7.49)	(2.21)	(20.99)	(12.63)	(29.35)
Other Comprehensive Income (OCI)						
A. Items that will not be reclassified to profit and loss (Net of tax)						
B. Items that will be reclassified to profit and loss (Net of tax)						
Total Comprehensive Income for the period comprising Profit/(Loss) and other comprehensive Income for the period	(7.51)	(7.49)	(2.21)	(20.99)	(12.63)	(29.35)
Details of equity share capital						
Paid-up equity share capital	99.60	99.60	99.60	99.60	99.60	99.60
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-
Earnings per share (EPS)						
Earnings per equity share (For continuing operations)(EPS for the Quarter and nine months not annualised):						
	(0.74)	(0.75)	(0.22)	(2.10)	(1.27)	(2.95)
	(0.26)	(0.24)	(0.22)	(0.73)	(1.27)	(2.95)
Earnings per equity share (For discontinued operations)						
	-	-	-	-	-	-
	-	-	-	-	-	-
Earnings per equity share (For discontinued & continuing operations)(EPS for the Quarter and nine months not annualised):						
	(0.74)	(0.75)	(0.22)	(2.10)	(1.27)	(2.95)
	(0.26)	(0.24)	(0.22)	(0.73)	(1.27)	(2.95)
Notes:-						
1	These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 13th February, 2023. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.					
2	The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.					
3	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.					
4	The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".					
5	The Company in its Board Meeting dated September 21, 2022, have allotted 10,92,000 warrants convertible into Equity Shares of Rs.10/- each of the Company, at a price of Rs. 24.25 per Shares (Including premium of Rs. 14.25 per Shares) on a preferential basis same shall be convertible after period of 18 months and adjustment in diluted EPS are disclosed.					
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.					

For, Rose Merc Limited

Date :- 13-02-2023
Place :- Mumbai

Kriti Savla
Managing Director
DIN: 02003878




Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to
The Board of Directors
Rose Merc Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Rose Merc Limited** ("the Company") for the quarter and nine months ended December 31, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act 2013 read with 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 statements are 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 other 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For, B B Gusani & Associates
Chartered Accountants
FRN: 140785W


Bhargav B. Gusani
Proprietor
Membership No. 120710
Date: 13th February 2023
Place: Jamnagar
UDIN: 23120710BGTXCX6134