

ROSELABS FINANCE LIMITED

January 17, 2025

To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai, 400001

Scrip Code: **531324**

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Ref: Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“SEBI Listing Regulations”)

Dear Sir(s),

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 please find attached herewith the Integrated Filing (Financial) for the quarter and nine-month ended December 31, 2024.

The same is also being uploaded on the Company’s website at www.roselabsfinancelimited.in

Kindly take the above information on your record.

Yours Faithfully,

For Roselabs Finance Limited

Gunjan Taunk
Company Secretary and Compliance Officer
Membership No. A23346

Encl: As above

Independent Auditor's Review Report on unaudited financial results of Roselabs Finance Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Roselabs Finance Limited

1. We have reviewed the accompanying statement of unaudited financial results of Roselabs Finance Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2024 and the year to-date results for the period from April 01, 2024 to December 31, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
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 Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 specified under section 143(10) of the Act 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.




MSKA & Associates

Chartered Accountants

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Mayank Vijay Jain
Partner
Membership No.: 512495
UDIN:

255124958mJBLM6385

Place: Mumbai
Date: January 17, 2025



ROSELABS FINANCE LIMITED
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 Website: www.roselabsfinancelimited.in, E-mail: roselabsfinance@lodhagroup.com

(₹ in Lakhs except per share data)							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31-DECEMBER-2024							
Sr. No.	Particulars	Quarter ended			Nine Moths Ended		Year Ended
		31-Dec-24 (Unaudited)	30-Sep-24 (unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-March-24 (Audited)
I	Income						
	Revenue from operations	-	-	-	-	-	113.65
	Other income	0.34	1.34	0.89	1.68	0.89	4.13
	Total Income	0.34	1.34	0.89	1.68	0.89	117.78
II	Expenses						
	a) Cost of Projects	-	-	-	-	-	112.53
	b) Employee benefits expense	1.29	2.00	0.69	4.53	3.40	4.58
	c) Other expenses	9.89	8.73	3.44	21.78	10.36	13.87
	Total expenses	11.18	10.73	4.13	26.31	13.76	130.98
III	Profit / (Loss) before tax (I - II)	(10.84)	(9.39)	(3.24)	(24.63)	(12.87)	(13.20)
IV	Tax Expense / (Credit)						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
V	Profit / (Loss) for the period /year (III-IV)	(10.84)	(9.39)	(3.24)	(24.63)	(12.87)	(13.20)
VI	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
VII	Total Comprehensive Income/(Loss) (after tax) (V+VI)	(10.84)	(9.39)	(3.24)	(24.63)	(12.87)	(13.20)
VIII	Paid-up equity share capital (Face value of ₹ 10 each)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
IX	Other equity						(1,443.59)
X	Earnings per share (face value of ₹ 10 each) Basic and Diluted (not annualized except year end EPS)	(0.11)	(0.09)	(0.03)	(0.25)	(0.13)	(0.13)



NOTES TO THE UNAUDITED FINANCIAL RESULTS

- 1 The unaudited financial results of Roselabs Finance Limited ("the Company") for the quarter and nine month ended 31-December-2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 17-January-2025. The unaudited financial results for the quarter and nine month ended 31-December-2024 have been subjected to limited review by the Statutory Auditor of the Company who have expressed an unmodified conclusion.
- 2 Disclosure under Ind AS 108 on 'Operating Segment' is not applicable as the Company has only one reportable segment which is real estate development.
- 3 The Board of the Company at its meeting held on 30-July-2024, has subject to necessary approvals, considered and approved Scheme of merger by absorption of the Company with Macrotech Developers Limited ("Holding Company") and their respective shareholders ("Scheme") under Section 232 read with Section 230 of the Companies Act, 2013.
- 4 The previous period's/ year's figures have been regrouped, re-arranged and reclassified wherever necessary to conform to current period's presentation.

For and on behalf of the Board of Directors of Roselabs Finance Limited

Place : Mumbai
Date : 17-January-2025


Sanjot Rangnekar
Chairperson
(DIN : 07128992)



ROSELABS FINANCE LIMITED

Format For Quarterly Integrated Filing (Financial)

Format as per SEBI circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

- B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc- **Not Applicable**
- C. Format for disclosing outstanding default on Loans and Debt Securities- **Not Applicable**

Sr No.	Particulars	In INR crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	0
C	Total amount outstanding as on date	0
D	of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

- D. Format For Disclosure of Related Party Transactions (applicable only for Half-Yearly Filings i.e., 2nd And 4th Quarter) - **Not Applicable**
- E. Statement on Impact of Audit Qualifications (for Audit Report With Modified Opinion) Submitted Along - with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)- **Not Applicable**