

ROSELABS FINANCE LIMITED

October 17, 2025

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

Scrip Code: **531324**

Dear Sir(s),

Sub: Outcome of Board Meeting

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

Pursuant to Regulation 30 & 33 of the Listing Regulations, the Board of Directors of Roselabs Finance Limited ('the Company') at its meeting held today i.e., Friday, October 17, 2025, has approved the Unaudited Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2025.

In this regard, please find enclosed herewith the Unaudited Financial Results along with the Limited Review Report issued by the MSKA & Associates, Chartered Accountants, Statutory Auditors of the Company for the quarter and half year ended September 30, 2025 with an unmodified opinion.

The Board Meeting commenced at 3.30 p.m. (IST) and concluded at 3.45 p.m. (IST).

This intimation 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
MAHESHKU
MAR TAUNK

Digitally signed by
GUNJAN
MAHESHKUMAR TAUNK
Date: 2025.10.17
16:01:01 +05'30'

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 September 30, 2025 and the year to date results for the period from April 01, 2025 to September 30, 2025 ('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 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. 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: 25512495BMJBWX7845

Place: Mumbai
Date: October 17, 2025



(₹ in Lakhs except per share data)						
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2025						
Sr. No.	Particulars	Quarter ended			Six Months Ended	
		30-Sep-25 (Unaudited)	30-June-25 (unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)
						31-March-25 (Audited)
I	Income					
	Revenue from operations	-	-	-	-	70.91
	Other income	-	-	1.34	-	1.68
	Total Income	-	-	1.34	-	72.59
II	Expenses					
	a) Cost of Projects	-	-	-	-	70.20
	b) Employee benefits expense	1.47	2.34	2.00	3.81	5.95
	c) Other expenses	4.51	2.34	8.73	6.85	25.61
	Total Expenses	5.98	4.68	10.73	10.66	101.76
III	Profit / (Loss) before tax (I - II)	(5.98)	(4.68)	(9.39)	(10.66)	(29.17)
IV	Tax Expense / (Credit)					
	a) Current tax	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-
V	Profit / (Loss) for the period /year (III-IV)	(5.98)	(4.68)	(9.39)	(10.66)	(29.17)
VI	Other Comprehensive Income (net of tax)	-	-	-	-	-
VII	Total Comprehensive Income/(Loss) (after tax) (V+VI)	(5.98)	(4.68)	(9.39)	(10.66)	(29.17)
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
IX	Other equity					(1,472.76)
X	Earnings / (Loss) per share (face value of ₹ 10 each)					
	Basic and Diluted (not annualized except for year ended)	(0.06)	(0.05)	(0.09)	(0.11)	(0.29)



ROSELABS FINANCE LIMITED

CIN - L70100MH1995PLC318333

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Fort, Mumbai - 400 001

Tel.: +912267737373 Fax: +912223024420

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

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr. No.	Particulars	As at 30-Sep-25 (Unaudited)	As at 31-March-25 (Audited)
A	ASSETS		
1	Non-current assets		
a)	Non - Current Tax Assets (net)	0.03	0.07
b)	Deferred Tax Assets	10.92	10.92
		10.95	10.99
2	Current assets		
	Financial Assets		
	Cash and Cash Equivalents	0.38	11.61
	Other Current Assets	2.01	0.05
		2.39	11.66
	Total Assets (1 + 2)	13.34	22.65
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	1,000.00	1,000.00
	Other Equity	(1,483.42)	(1,472.76)
		(483.42)	(472.76)
2	Non-Current Liabilities		
	Financial liabilities		
	Borrowings	494.48	493.35
		494.48	493.35
3	Current liabilities		
	Financial Liabilities		
	Trade payables		
	Due to Micro and Small Enterprises	-	-
	Due to Others	2.28	1.63
	Other Current Liabilities	-	0.43
		2.28	2.06
	Total Equity and Liabilities (1 + 2 + 3)	13.34	22.65



STATEMENT OF UNAUDITED CASH FLOW

(₹ in Lakhs)

	Six month ended	
	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)
(A) Operating Activities		
Profit/(Loss) Before Tax	(10.66)	(13.79)
Adjustments for:		
Sundry Balances written back	-	(1.34)
Operating Profit / (Loss) before working capital changes	(10.66)	(15.13)
Working Capital Adjustments:		
(Increase) in Trade and Other Receivables	(1.96)	131.32
Increase/ (Decrease) in Trade and Other Payables	0.22	(135.39)
Cash flow generated from/ (used in) Operating Activities	(12.40)	(19.20)
Income Tax refund received / (paid) (net)	0.04	-
Net Cash generated from / (used in) Operating Activities	(12.36)	(19.20)
(B) Investing Activities		
Net Cash Flow from Investing Activities	-	-
(C) Financing Activities		
Proceeds from/(Repayment of) Borrowings (Net)	1.13	15.75
Net Cash flow from / (used in) Financing Activities	1.13	15.75
(D) Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C) :	(11.23)	(3.45)
Cash and Cash Equivalents at the beginning of the period	11.61	6.81
Cash and Cash Equivalents at end of the period	0.38	3.36



NOTES TO THE UNAUDITED FINANCIAL RESULTS

- 1 The unaudited financial results of Roselabs Finance Limited ("the Company") for the quarter and six months ended 30-September-2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 17-October-2025. The unaudited financial results for the quarter and six months ended 30-September-2025 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 Lodha Developers Limited (Formerly known as Macrotech Developers Limited) ("Holding Company") and their respective shareholders ("Scheme") under Section 232 read with Section 230 of the Companies Act, 2013. Further on 11-August-2025, the Board approved a modification in scheme, however, this has no bearing on the company's merger proposal.
- 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

Sanjyot Rangnekar

Sanjyot Rangnekar
Chairperson
(DIN : 07128992)

Place : Mumbai
Date : 17-October-2025

