

**Independent Auditor's Review Report on unaudited quarterly financial results of Roselabs Finance Limited 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 ('the Company') for the quarter ended June 30, 2023 ('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 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' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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.

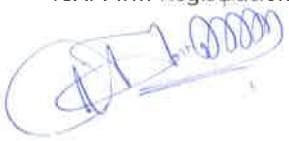


# MSKA & Associates

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, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized 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: 23512495 BGYWPU 1981



Place: Mumbai  
Date: July 13, 2023

ROSELABS FINANCE LIMITED  
CIN - L70100MH1995PLC318333

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Fort, Mumbai - 400 001

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(₹ in Lakhs except per share data)					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-JUNE-23					
Sr. No.	Particulars	For the quarter ended			For the year ended
		30-June-23 (Unaudited)	31-March-23 (Audited) Refer note 3	30-June-22 (Unaudited)	31-March-23 (Audited)
I	<b>Income</b>				
	Other income	-	8.04	-	15.08
	<b>Total Income</b>	-	<b>8.04</b>	-	<b>15.08</b>
II	<b>Expenses</b>				
	a) Employee benefits expense	1.46	1.02	1.57	5.05
	b) Other expenses	2.84	21.51	3.02	64.16
	<b>Total expenses</b>	<b>4.30</b>	<b>22.53</b>	<b>4.59</b>	<b>69.21</b>
III	<b>Profit / (Loss) before tax and exceptional item(I - II)</b>	<b>(4.30)</b>	<b>(14.49)</b>	<b>(4.59)</b>	<b>(54.13)</b>
IV	Exceptional items	-	260.41	-	260.41
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>(4.30)</b>	<b>245.92</b>	<b>(4.59)</b>	<b>206.28</b>
VI	<b>Tax Expense / (Credit)</b>				
	a) Current tax	-	-	-	(4.69)
	b) Deferred tax	-	-	-	-
VII	<b>Profit / (Loss) for the period /year (V-VI)</b>	<b>(4.30)</b>	<b>245.92</b>	<b>(4.59)</b>	<b>201.59</b>
VIII	Other Comprehensive Income (net of tax)	-	-	-	-
IX	<b>Total Comprehensive Income/(Loss) (after tax) (VII+VIII)</b>	<b>(4.30)</b>	<b>245.92</b>	<b>(4.59)</b>	<b>201.59</b>
X	Paid-up equity share capital (Face value of ₹ 10 each)	1,000.00	1,000.00	1,000.00	1,000.00
XI	Other equity				(1,430.39)
XII	<b>Earnings / (Loss) per share (face value of ₹ 10 each)</b>				
	Basic and Diluted (not annualized for the quarter)	(0.04)	2.46	(0.05)	2.02



## NOTES TO THE UNAUDITED FINANCIAL RESULTS

- 1 The unaudited financial results of Roselabs Finance Limited ("the Company") for the quarter ended 30 June 23 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13-July-23 . The financial results for the quarter ended 30-June-23 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 figures for the quarter ended 31-March-23 represents the balancing figures between the audited figures in respect of the full financial year and the reviewed published year-to-date figures upto the third quarter of the financial year 31-March-23.
- 4 The previous period's/ year's figures have been regrouped, re-arranged and reclassified wherever necessary to conform to current period's presentation.

Place : Mumbai  
Date : 13-July-2023



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

A handwritten signature in blue ink, appearing to read "Sanjyot Ranghekar".

Sanjyot Ranghekar  
Director  
(DIN : 07128992)

