

ROSELABS FINANCE LIMITED

January 20, 2026

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 and 33 of the Listing Regulations, the Board of Directors of Roselabs Finance Limited ('the Company') at its meeting held today i.e., Tuesday, January 20, 2026, has approved the Unaudited Financial Results along with Limited Review Report for the quarter and nine months ended December 31, 2025.

In this regard, please find enclosed herewith the Unaudited Financial Results along with the Limited Review Report issued by the MSKA & Associates LLP, Chartered Accountants, Statutory Auditors of the Company for the quarter and nine months ended December 31, 2025 with an unmodified opinion.

The Board Meeting commenced at 3.30 p.m. (IST) and concluded at 4.00 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 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, 2025 and the year to date results for the period from April 01, 2025 to December 31, 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.

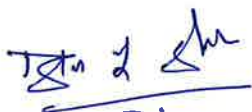


MSKA & Associates LLP

(Formerly known as M S K A & 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 LLP (Formerly known as M S K A & Associates).
Chartered Accountants
ICAI Firm Registration No.105047W/W101187



Bhavik L. Shah
Partner
Membership No.: 122071
UDIN: 26122071EYNVMB8741



Place: Mumbai
Date: January 20, 2026

(₹ in Lakhs except per share data)							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025							
Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-Dec-25 (Unaudited)	30-Sep-25 (unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-March-25 (Audited)
I	Income						
	Revenue from operations	120.75	-	-	120.75	-	70.91
	Other income	-	-	0.34	-	1.68	1.68
	Total Income	120.75	-	0.34	120.75	1.68	72.59
II	Expenses						
	a) Cost of Projects	119.55	-	-	119.55	-	70.20
	b) Employee benefits expense	1.25	1.47	1.29	5.06	4.53	5.95
	c) Other expenses	3.62	4.51	9.89	10.47	21.78	25.61
	Total expenses	124.42	5.98	11.18	135.08	26.31	101.76
III	Profit / (Loss) before tax (I - II)	(3.67)	(5.98)	(10.84)	(14.33)	(24.63)	(29.17)
IV	Tax Expense / (Credit)						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
V	Profit / (Loss) for the period /year (III-IV)	(3.67)	(5.98)	(10.84)	(14.33)	(24.63)	(29.17)
VI	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
VII	Total Comprehensive Income/(Loss) (after tax) (V+VI)	(3.67)	(5.98)	(10.84)	(14.33)	(24.63)	(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	1,000.00
IX	Other equity						(1,472.76)
X	Earnings per share (face value of ₹ 10 each)						
	Basic and Diluted (not annualized except year end EPS)	(0.04)	(0.06)	(0.11)	(0.14)	(0.25)	(0.29)



NOTES TO THE UNAUDITED FINANCIAL RESULTS

- 1 The unaudited financial results of Roselabs Finance Limited ("the Company") for the quarter and nine months ended 31-December-2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 20-January-2026. The unaudited financial results for the quarter and nine months ended 31-December-2025 have been subjected to limited review by the Statutory Auditor of the Company who have expressed an unmodified conclusion.
- 2 The Company operates in only one reportable segment i.e. Real estate development and accordingly the financial results are reported as single reportable segment. The Company's operations are confined to India.
- 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 the Scheme, however, this has no bearing on the company's merger proposal. The Scheme was approved by BSE Ltd on December 30, 2025. The Company is in the process of filing the merger application with the Hon NCLT, Mumbai Bench.
- 4 The Company does not have any subsidiary or joint venture or associate company and consequently, the Company is not required to prepare consolidated financial results as per applicable laws and regulations.
- 5 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 : 20-January-2026


Sanjyot Rangnekar
Chairperson
(DIN : 07128992)

