

ROSELABS FINANCE LIMITED

October 22, 2026

To,
The Listing Department,
BSE Limited,
Corporate Relations Dept.,
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., Thursday, October 22, 2026 has approved the Unaudited Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2026.

In this regard, please find enclosed herewith the Unaudited Financial Results along with the Limited Review Report issued by M/s. Walker Chandiok & Co., Chartered Accountants, Statutory Auditors of the Company for the quarter and half year ended September 30, 2026 with an unmodified opinion.

The Board Meeting commenced at 3:45 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**

Digitally signed by
GUNJAN TAUNK
Date: 2026.10.22
16:28:51 +05'30'

Gunjan Taunk
Company Secretary and Compliance Officer
Membership No. A23346

Encl: As above

Walker Chandiook & Co LLP

42nd Floor,
Building Commerz III,
International Business Park,
Oberoi Garden City,
Off Western Express Highway,
Goregaon (East),
Mumbai-400063
T +91 22 6626 2699

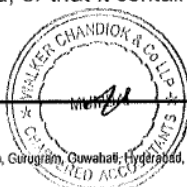
Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Roselabs Finance Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Roselabs Finance Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing 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 the 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.
4. Based on our review conducted as 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 Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Jaipur, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Roselabs Finance Limited

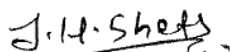
Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. The review of unaudited quarterly financial results for the period ended 30 June 2026, included in the Statement was carried out and reported by M S K A & Associates LLP (Formerly M S K A & Associates) who has expressed unmodified conclusion vide their review report dated 17 July 2026 whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
6. The review of unaudited financial results for the quarter and period ended 30 September 2025 and audit of financial results for the year ended 31 March 2026 included in the Statement was carried out and reported by M S K A & Associates LLP (Formerly M S K A & Associates) who has expressed unmodified conclusion vide their review report dated 17 October 2025 and unmodified opinion vide their audit report dated 16 April 2026, respectively, whose reports have been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For **Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013



Jaymin Sheth

Partner

Membership No.: 114583

UDIN: 26114583UF LRDS7500

Place: Mumbai

Date: 22 October 2026

Chartered Accountants

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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

(₹ in Lakhs except per share data)							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30-SEPTEMBER-2026							
Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (Audited)
I	Income						
	Revenue from operations	-	-	-	-	-	120.75
	Other income	-	-	-	-	-	-
	Total Income	-	-	-	-	-	120.75
II	Expenses						
	a) Cost of Projects	-	-	-	-	-	119.55
	b) Employee benefits expense	1.15	2.17	1.47	3.32	3.81	6.16
	c) Other expenses	4.89	3.30	4.51	8.19	6.85	14.82
	Total expenses	6.04	5.47	5.98	11.51	10.66	140.53
III	(Loss) before tax (I - II)	(6.04)	(5.47)	(5.98)	(11.51)	(10.66)	(19.78)
IV	Tax Expense / (Credit)						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	(10.92)
	(Loss) for the period /year (III-IV)	(6.04)	(5.47)	(5.98)	(11.51)	(10.66)	(30.70)
V							
VI	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
VII	Total Comprehensive (Loss) (after tax) (V+VI)	(6.04)	(5.47)	(5.98)	(11.51)	(10.66)	(30.70)
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						(1,503.46)
X	Earnings per share (face value of ₹ 10 each)						
	Basic and Diluted (not annualized except year end EPS)	(0.06)	(0.05)	(0.06)	(0.12)	(0.11)	(0.31)



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STATEMENT OF UNAUDITED ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr. No.	Particulars	As at 30-Sep-2026 (Unaudited)	As at 31-Mar-2026 (Audited)
A	ASSETS		
1	Non-Current Assets		
	Non - Current Tax Assets (net)	0.05	0.12
		0.05	0.12
2	Current Assets		
	Financial Assets		
	Cash and cash equivalents	1.65	5.28
	Other current assets	1.84	0.48
		3.49	5.76
	Total Assets (1 + 2)	3.54	5.88
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	1,000.00	1,000.00
	Other Equity	(1,514.97)	(1,503.46)
		(514.97)	(503.46)
2	Non-Current Liabilities		
	Financial Liabilities		
	Borrowings	-	507.45
		-	507.45
3	Current Liabilities		
	Financial Liabilities		
	Borrowings	515.45	-
	Trade payables		
	Due to micro and small enterprises	-	-
	Due to others	1.67	1.60
	Other Current Liabilities	1.39	0.29
		518.51	1.89
	Total Equity and Liabilities (1 + 2 + 3)	3.54	5.88

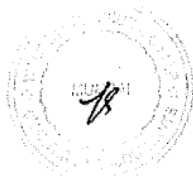


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STATEMENT OF UNAUDITED CASH FLOW

(₹ In Lakhs)

	Six months ended	
	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)
(A) Cash Flows from Operating Activities		
(Loss) Before Tax	(11.51)	(10.66)
Changes in assets and liabilities		
Increase in Trade and Other Receivables	(1.36)	(1.96)
(Decrease) in Trade and Other Payables	1.17	0.22
Cash flow (used in) Operating Activities	(11.70)	(12.40)
Income Tax refund received / (paid) (net)	0.07	0.04
Net Cash (used in) Operating Activities	(11.63)	(12.36)
(B) Cash Flows from Investing Activities		
Net Cash Flow from Investing Activities	-	-
(C) Cash Flows from Financing Activities		
Proceeds from borrowings	8.00	1.13
Net Cash flow from / (used in) Financing Activities	8.00	1.13
(D) Net (Decrease) in Cash and Cash Equivalents (A+B+C)	(3.63)	(11.23)
Cash and Cash Equivalents at the beginning of the period	5.28	11.61
Cash and Cash Equivalents at end of the period	1.65	0.38



NOTES TO THE UNAUDITED FINANCIAL RESULTS

- 1 These financial results (the "Statement") of Roselabs Finance Limited (the "Company") for the quarter and six months ended 30-September-2026 have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India. The Statement is also in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 The Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 22-October-2026. The financial results for the quarter and six months ended 30-September-2026 have been subjected to limited review by the Statutory Auditor of the Company who have expressed an unmodified conclusion.
- 3 In accordance with Ind AS 108 - Operating Segments, the Company operates in a single reportable segment, namely Real Estate Development. Further, all the Company's operations are within India and, accordingly, no separate geographical segment disclosure is required.
- 4 The Scheme of Merger of the Company with Lodha Developers Limited, its Holding Company, was filed with the Hon'ble NCLT, Mumbai Bench on 11 June 2026 and approved by the requisite majority of equity shareholders on 9 October 2026.. The Scheme is awaiting final sanction by the Hon'ble NCLT Mumbai Bench and has not yet become effective.

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

Place : Mumbai
Date : 22-October-2026


Sanjay Rangnekar
Chairperson
DIN : 07128992

