

# **ROBERT RESOURCES LIMITED**

CIN: - L99999GJ1982PLC096012

REGD. OFF: - OFFICE NO 214, SECOND FLOOR, EVA-SURBHI COMMERCIAL COMPLEX,  
BHAVNAGAR BPTI, BHAVNAGAR-364002, GUJARAT, Contact No: +91- 6358905872

Email: - [robertresourceslimited@gmail.com](mailto:robertresourceslimited@gmail.com) Website: - [www.robertresources.com](http://www.robertresources.com)

Date: 14<sup>th</sup> November, 2024

To, MSEI Ltd. Vibgyor Towers, 4 <sup>th</sup> Floor, Plot No. C 62, G- Block, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai – 400 098	To, THE CALCUTTA STOCK EXCHANGE LIMITED 7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal
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## **SUB: OUTCOME OF BOARD MEETING**

Dear Sir,

Kindly acknowledge that the board meeting was held today i.e. on Thursday, 14<sup>th</sup> November, 2024 at the registered office of the company at 4.30 p.m. and was concluded at 5.45 p.m. The following are the outcomes of the said meeting:

1. The board has considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2024.

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we enclose the following:

- a) Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024.
- b) Limited Review Reports by Auditors of the Company on Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024.

Further, in terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby declare that the Statutory Auditors of the Company have expressed unmodified opinion(s) in its report pertaining to the Unaudited financial results for the quarter and half year ended 30<sup>th</sup> September, 2024.

Kindly acknowledge the receipt of the same.

Thanking you,

**FOR, ROBERT RESOURCES LIMITED**

Jimit Dilipbhai  
Patel

Digitally signed by Jimit Dilipbhai Patel  
DN: cn=Jimit Dilipbhai Patel, o=Personal, email=jimit.patel@robertresources.com, c=IN, postalCode=364002, st=GUJARAT, serialNumber=55001480997e1d72064c121278de854fed18  
bb07533a179659718e888d3d, c=Jimit Dilipbhai Patel  
Date: 2024.11.14 17:47:21 +05'30'

**MANAGING DIRECTOR**

**JIMITBHAI PATEL**

**DIN: 10309343**

**ROBERT RESOURCES LIMITED**

CIN: - L99999GJ1982PLC096012

Regd Off : - Office No 214, Second Floor, Eva-Surbhi Commercial Complex, Waghawadi Road, Bhavnagar - 364002., Gujarat , Contact No: +91- 6358905872  
 robertresourceslimited@gmail.com Website: - www.robertresources.com

Email: -

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**

(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I</b>	Revenue from Operations	-	-	-	-	-	-
<b>II</b>	Other Income	0.26	0.18	19.54	0.44	20.49	160.47
<b>III</b>	<b>Total Income ( I+II)</b>	<b>0.26</b>	<b>0.18</b>	<b>19.54</b>	<b>0.44</b>	<b>20.49</b>	<b>160.47</b>
<b>IV</b>	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	2.78	1.35	1.79	4.13	2.99	7.15
	e) Finance costs	0.01	-	-	0.01	-	91.69
	f) Depreciation and amortisation expenses	3.60	3.60	-	7.20	-	1.30
	g) Legal & Professional Expenses	0.51	-	-	0.51	-	14.39
	h) Other expenses	0.07	0.30	11.26	0.37	11.33	7.05
	<b>Total Expenses (IV)</b>	<b>6.98</b>	<b>5.25</b>	<b>13.05</b>	<b>12.23</b>	<b>14.32</b>	<b>121.58</b>
<b>V</b>	<b>Profit \ (Loss) before exceptional items and</b>	<b>(6.72)</b>	<b>(5.07)</b>	<b>6.49</b>	<b>(11.79)</b>	<b>6.17</b>	<b>38.89</b>
<b>VI</b>	Exceptional Items	-	-	-	-	-	-
<b>VII</b>	<b>Profit \ (Loss) Profit before tax (V-VI)</b>	<b>(6.72)</b>	<b>(5.07)</b>	<b>6.49</b>	<b>(11.79)</b>	<b>6.17</b>	<b>38.89</b>
<b>VIII</b>	<b>Tax Expense :</b>						
	1) Current Tax	-	-	-	-	1.55	14.99
	2) Deferred Tax	0.31	0.16	1.55	0.47	-	1.96
	3) Tax In respect of earlier years	-	-	-	-	-	(16.38)
	<b>Total tax expenses (VIII)</b>	<b>0.31</b>	<b>0.16</b>	<b>1.55</b>	<b>0.47</b>	<b>1.55</b>	<b>0.57</b>
<b>IX</b>	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>(7.03)</b>	<b>(5.23)</b>	<b>4.94</b>	<b>(12.26)</b>	<b>4.62</b>	<b>38.32</b>
<b>X</b>	<b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI</b>	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>XII</b>	<b>Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII</b>	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>(7.03)</b>	<b>(5.23)</b>	<b>4.94</b>	<b>(12.26)</b>	<b>4.62</b>	<b>38.32</b>
<b>XIV</b>	<b>Other Comprehensive Income ( Net of Taxes )</b>						
	a) Items that will not be reclassified to profit or loss	28.72	62.16	21.84	90.88	48.01	40.35
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XV</b>	<b>Total Comprehensive Income for the period (X</b>	<b>21.69</b>	<b>56.93</b>	<b>26.78</b>	<b>78.62</b>	<b>52.63</b>	<b>78.67</b>
<b>XVI</b>	Paid up Equity Share Capital (Face Value of Rs. 10/-	<b>1,024.50</b>	<b>1,024.50</b>	<b>1,024.50</b>	<b>1,024.50</b>	<b>1,024.50</b>	<b>1,024.50</b>
<b>XVII</b>	Other Equity						<b>658.87</b>
<b>XVIII</b>	<b>Earnings per share</b>						
	Basic	<b>(0.07)</b>	<b>(0.05)</b>	<b>0.05</b>	<b>(0.12)</b>	<b>0.05</b>	<b>0.37</b>
	Diluted	<b>(0.07)</b>	<b>(0.05)</b>	<b>0.05</b>	<b>(0.12)</b>	<b>0.05</b>	<b>0.37</b>

**Notes:**

- The above standalone unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 14, 2024. The Statutory Auditor of the company have carried out Limited Review of the above standalone unaudited financial results .
- The standalone unaudited financial results for the quarter and half year ended September 30, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ( Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under only one. Business which is considered to be the only reportable business segment.
- The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Bhavnagar  
Date : November 14, 2024

For and on behalf of Board of Directors  
Robert Resources Limited



Managing Director  
**JIMITBHAI PATEL**  
DIN :-10309343



**ROBERT RESOURCES LIMITED**  
**Standalone Statement of Assets & Liabilities as at September 30, 2024**

(Rs. in lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipments	112.87	120.07
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	-	-
(d) Financial Assets		
(i) Investments	509.81	509.81
(ii) Loans	-	-
(iii) Other Financial Assets	0.25	-
(e) Deferred Tax Assets (Net)	-	25.21
(f) Other non-current assets	-	-
<b>Subtotal - Non-current assets</b>	<b>622.93</b>	<b>655.09</b>
<b>2 Current assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	780.93	684.73
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	8.30	82.77
(iv) Bank Balances other than (iii) above	-	-
(v) Others	1,303.54	1,226.78
(c) Current Tax Assets (Net)	81.94	61.11
(d) Other current assets	6.58	11.90
<b>Subtotal - Current assets</b>	<b>2,181.29</b>	<b>2,067.29</b>
<b>TOTAL ASSETS</b>	<b>2,804.22</b>	<b>2,722.38</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Share Capital	1,024.50	1,024.50
(b) Other Equity	737.50	658.87
<b>Subtotal - Shareholders' funds</b>	<b>1,762.00</b>	<b>1,683.37</b>
<b>2 Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,036.28	1,036.28
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	5.57	-
(d) Other non-current liabilities	-	-
<b>Subtotal - Non-current liabilities</b>	<b>1,041.85</b>	<b>1,036.28</b>
<b>3 Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of other than Micro and Small Enterprises	0.37	2.26
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	-	0.47
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
<b>Subtotal - Current liabilities</b>	<b>0.37</b>	<b>2.73</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,804.22</b>	<b>2,722.38</b>

**ROBERT RESOURCES LIMITED**

*(Signature)*

AUTHORISED SIGN.



**ROBERT RESOURCES LIMITED**  
**Standalone Statement of Cash Flow for the Half Year ended September 30,2024**

Particulars	Half Year Ended September 30, 2024 (Unaudited)		Year ended March 31, 2024 (Audited)	
<b>A. Cash Flow from Operating Activities</b>				
Profit Before Tax		(11.79)		38.89
Adjustments for :				
Finance Cost	0.01		91.69	
Depreciation and Amortisation Expenses	7.20		1.30	
Interest Received	(0.37)		(159.47)	
Dividend Income	(0.07)	6.77	(0.24)	(66.72)
<b>Operating Profit Before Working Capital Changes</b>		<b>(5.02)</b>		<b>(27.83)</b>
Working Capital Changes				
Adjustments for				
(Increase)/Decrease Trade & Other receivables, Other Financial Assets ,Other Current Assets	(71.67)		(672.72)	
Increase/ (Decrease) Trade & Other Financial Liability and Current Liability & Provisions	(2.36)		0.38	
<b>Net Cash Flow Generated from Operating Activities</b>		<b>(74.03)</b>		<b>(672.34)</b>
Direct taxes paid (Net)		(79.06)		(700.17)
		(20.83)		(25.95)
<b>Net Cash Flow from Operating Activities</b>		<b>(99.88)</b>		<b>(726.12)</b>
<b>B. Cash Flow from Investing Activities</b>				
Sales/(Purchase) of Current Investments (Net)	24.99		4.16	
Purchase of Property, Plant & Equipment	-		(121.37)	
Dividend Income	0.07		0.24	
Interest and Other Income	0.37		159.47	
<b>Net Cash Flow (used in) Investing Activities</b>		<b>25.43</b>		<b>42.50</b>
<b>C. Cash Flow from Financing Activities</b>				
Proceeds/(Repayment) of long term and Short term borrowings	-		856.74	
Interest Paid	(0.01)		(91.69)	
<b>Net Cash Flow from / (used in) Financing Activities</b>		<b>(0.01)</b>		<b>765.05</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(74.46)</b>		<b>81.44</b>
<b>Cash and cash equivalent at the beginning of the year</b>		<b>82.77</b>		<b>1.33</b>
<b>Cash and cash equivalent at the end of the year</b>		<b>8.30</b>		<b>82.77</b>

**ROBERT RESOURCES LIMITED**

  
**AUTHORISED SIGN.**



**Independent Auditor's review report on Unaudited Quarterly and Year to Date Standalone Financial Results of Robert Resources Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

Review Report to the Board of Directors of  
**Robert Resources Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Robert Resources Limited** ("the company") for the quarter and Half year ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. . Our responsibility is to express a conclusion on these financial statements based on our review.
3. We conducted our review 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 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 Companies Act, 2013 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 read with Circular, including the manner in which it is to be disclosed or that it contains any material misstatement.



**Place : Ahmedabad,  
Date : November 14,2024**

**For, H S K & Co LLP  
Chartered Accountants  
ICAI FRN: 117014W\W100685**

A handwritten signature in blue ink, appearing to be 'Sudhir Shah'.

**CA. Sudhir Shah  
Partner  
Membership No. 115947  
UDIN:- 24115947BKAPMD2094**

**ROBERT RESOURCES LIMITED**

CIN: - L99999GJ1982PLC096012

Regd Off :- Office No 214, Second Floor, Eva-Surbhi Commercial Complex, Waghawadi Road, Bhavnagar - 364002, Gujarat , Contact No: +91- 6358905872  
Email: - robertresourceslimited@gmail.com Website: - www.robertresources.com

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2024**

(Rs. in lakhs except EPS)


Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from Operations	134.81	98.63	59.96	134.81	854.92	1,724.75
II Other Income	(9.54)	27.98	85.39	18.44	131.34	520.33
III <b>Total Income ( I+II)</b>	<b>125.27</b>	<b>126.61</b>	<b>145.35</b>	<b>153.25</b>	<b>986.26</b>	<b>2,245.08</b>
IV <b>Expenses</b>						
a) Cost of materials consumed	-	-	-	-	-	1,979.20
b) Purchase of stock-in-trade	34.47	94.33	59.31	128.80	844.57	(325.55)
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
d) Employee benefits expense	3.53	2.31	1.79	5.84	2.99	7.15
e) Finance costs	0.01	-	-	0.01	-	346.63
f) Depreciation and amortisation expenses	3.93	3.92	-	7.85	-	1.76
g) Legal & Professional Expenses	8.80	-	11.27	8.80	11.27	15.23
h) Security and Other Transactions Charges	2.32	3.90	8.39	6.22	8.39	20.67
i) Other expenses	0.26	2.45	(5.08)	2.71	3.15	55.82
<b>Total Expenses (IV)</b>	<b>53.32</b>	<b>106.91</b>	<b>75.68</b>	<b>160.23</b>	<b>870.37</b>	<b>2,100.91</b>
V <b>Profit before exceptional items and tax (III-IV)</b>	<b>71.95</b>	<b>19.70</b>	<b>69.67</b>	<b>(6.98)</b>	<b>115.89</b>	<b>144.17</b>
VI Exceptional Items	-	-	-	-	-	-
VII <b>Profit before tax (V-VI)</b>	<b>71.95</b>	<b>19.70</b>	<b>69.67</b>	<b>(6.98)</b>	<b>115.89</b>	<b>144.17</b>
VIII <b>Tax Expense :</b>						
1) Current Tax	(4.78)	21.52	1.55	16.74	13.01	14.99
2) Deferred Tax	(0.01)	(18.85)	-	(18.86)	-	3.12
3) Tax In respect of earlier years	-	-	-	-	-	(13.80)
<b>Total tax expenses (VIII)</b>	<b>(4.79)</b>	<b>2.67</b>	<b>1.55</b>	<b>(2.12)</b>	<b>13.01</b>	<b>4.31</b>
IX <b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>76.74</b>	<b>17.03</b>	<b>68.12</b>	<b>(4.86)</b>	<b>102.88</b>	<b>139.86</b>
X <b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
XI <b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
XII <b>Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
XIII <b>Profit/(Loss) for the period (IX + XII)</b>	<b>76.74</b>	<b>17.03</b>	<b>68.12</b>	<b>(4.86)</b>	<b>102.88</b>	<b>139.86</b>
XIV <b>Other Comprehensive Income ( Net of Taxes )</b>						
a) Items that will not be reclassified to profit or loss	31.17	65.56	33.96	96.73	84.52	38.16
b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
XV <b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>107.91</b>	<b>82.59</b>	<b>102.08</b>	<b>91.87</b>	<b>187.40</b>	<b>178.02</b>
XVI Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50
XVII Other Equity	-	-	-	-	-	-
XVIII <b>Earnings per share</b>						<b>1,104.44</b>
Basic	(0.21)	0.17	0.66	(0.05)	1.00	1.37
Diluted	(0.21)	0.17	0.66	(0.05)	1.00	1.37
XIX <b>Net Profit / (Loss) attributable to:</b>						
(a) Owner's of the company	(21.90)	17.03	68.12	(4.87)	102.87	139.85
(b) Non-Controlling Interest	0.01	-	-	0.01	0.01	0.01
XX <b>Other Comprehensive Income attributable to:</b>						
(a) Owner's of the company	31.17	65.55	33.96	96.72	84.51	38.15
(b) Non-Controlling Interest	0.00	0.01	-	0.01	0.01	0.01
XXI <b>Total Comprehensive Income attributable to:</b>						
(a) Owner's of the company	9.27	82.58	102.08	91.85	187.38	178.00
(b) Non-Controlling Interest	0.01	0.01	-	0.02	0.02	0.02


**Notes:**

- The above consolidated unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 14,2024. The Statutory Auditor of the company have carried out Limited Review of the above consolidated financial results.
- The consolidated unaudited financial results for the quarter and half year ended September 30,2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ( Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- Unaudited consolidated financial results for the quarter and half year ended September 30,2024 includes results of its subsidiary : Subsidiary Company :Tradedeal Enterprises Private Limited (Formerly Known As Tradedeal Financial Services Private Limited)
- The Group operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Group fall under only one. Business which is considered to be the only reportable business segment.
- The Figures for the quarter ended March 31,2024 and March 31,2023 represent the difference between the audited figures in respect of the full financial year and the unaudited published year -to- date figures upto the third quarter of the respective financial year , which were subjected to limited review.
- The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Bhavnagar  
Date : November 14,2024.

For and on behalf of Board of Directors  
Robert Resources Limited

  
Managing Director  
JIMITBHAI PATEL  
DIN :- 10309343





**ROBERT RESOURCES LIMITED**  
Consolidated Statement of Assets & Liabilities as at September 30,2024

(Rs. in lakhs )

Particulars	As at September 30, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipments	117.72	125.61
(b) Goodwill	-	-
(c) Capital work-in-progress	-	-
(d) Other Intangible Assets	0.45	0.40
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	9.49	11.74
(f) Deferred Tax Assets (Net)	5.23	25.21
(g) Other non-current assets	-	-
<b>Subtotal - Non-current assets</b>	<b>132.89</b>	<b>162.96</b>
<b>2 Current assets</b>		
(a) Inventories	1,224.80	1,224.80
(b) Financial Assets		
(i) Investments	921.67	1,144.50
(ii) Trade Receivables	115.61	448.94
(iii) Cash and Cash Equivalents	103.85	186.37
(iv) Bank Balances other than (iii) above	15.27	15.26
(v) Other Financial Assets	1,469.62	667.69
(c) Current Tax Assets (Net)	137.96	95.50
(d) Other current assets	21.41	84.35
<b>Subtotal - Current assets</b>	<b>4,010.19</b>	<b>3,867.41</b>
<b>TOTAL ASSETS</b>	<b>4,143.08</b>	<b>4,030.37</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Share Capital	1,024.50	1,024.50
(b) Other Equity	1,099.56	1,104.44
<b>Subtotal - Equity attributable to equity holders of the company</b>	<b>2,124.06</b>	<b>2,128.94</b>
(c) Non-controlling interest	0.12	0.10
<b>Total - Equity</b>	<b>2,124.18</b>	<b>2,129.04</b>
<b>2 Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,036.28	1,574.59
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	5.57	12.12
(d) Other non-current liabilities	-	-
<b>Subtotal - Non-current liabilities</b>	<b>1,041.85</b>	<b>1,586.71</b>
<b>3 Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of other than Micro and Small Enterprises	413.86	149.64
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	466.47	164.98
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
<b>Subtotal - Current liabilities</b>	<b>880.33</b>	<b>314.62</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,046.36</b>	<b>4,030.37</b>

**ROBERT RESOURCES LIMITED**



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**ROBERT RESOURCES LIMITED**  
**Consolidated Statement of Cash Flow for the Half Year ended September 30,2024**

(Rs. in lakhs )

Particulars	Half Year ended September 30, 2024 (Unaudited)		Year ended March 31, 2024 (Audited)	
<b>A. Cash Flow from Operating Activities</b>				
Profit Before Tax		(6.98)		144.17
Adjustments for :				
Depreciation and Amortisation Expenses	7.85		1.76	
Finance Cost	0.01		346.63	
Interest Received	(0.81)		(233.44)	
Profit / (Loss) from sale of Current Investment	(132.25)		(132.25)	
Dividend Income	(0.08)	(125.28)	(8.05)	(25.35)
<b>Operating Profit Before Working Capital Changes</b>		(132.26)		118.82
Working Capital Changes				
Adjustments for				
(Increase)/Decrease Trade & Other receivables, Other Financial Assets ,Other Current Assets	(736.74)		(132.21)	
(Increase)/Decrease Trade receivables	333.33		706.09	
(Increase)/Decrease Inventories	-		(325.55)	
(Increase)/Decrease Trade payables	264.22		(151.79)	
Increase/ (Decrease) Other Financial Liability and Current Liability & Provisions	301.49		153.02	
<b>Net Cash Flow Generated from Operating Activities</b>		162.30		249.56
Direct taxes paid (Net)		30.04		368.38
		(59.20)		(62.68)
<b>Net Cash Flow from Operating Activities</b>		(29.16)		305.70
<b>B. Cash Flow from Investing Activities</b>				
Sales/(Purchase) of Current Investments (Net)	484.07		(78.86)	
Purchase of Property, Plant & Equipment	-		(122.68)	
Dividend Income	0.08		8.05	
Interest and Other Income	0.81		233.44	
<b>Net Cash Flow (used in) Investing Activities</b>		484.96		39.95
<b>C. Cash Flow from Financing Activities</b>				
Proceeds/(Repayment) of long term and Short term borrowings	(538.31)		103.66	
Interest Paid	(0.01)		(346.63)	
<b>Net Cash Flow from / (used in) Financing Activities</b>		(538.32)		(242.97)
<b>Net increase / (decrease) in cash and cash equivalents</b>		(82.52)		102.68
<b>Cash and cash equivalent at the beginning of the year</b>		186.37		83.69
<b>Cash and cash equivalent at the end of the year</b>		103.85		186.37

**ROBERT RESOURCES LIMITED**

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**Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of Robert Resources Limited Pursuant to the Regulation 33 of the SEBI (Listing Requirements Obligations and Disclosure) Regulations 2015, as amended**

Review Report to the Board of Directors of  
**Robert Resources Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Robert Resources Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and Half Year ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. 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 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 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.





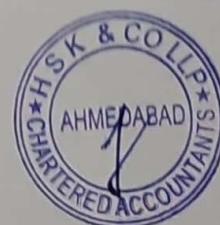
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

4. The Statement includes the results of the following subsidiary:
  - Tradedeal Enterprises Private Limited (Formerly Known As Tradedeal Financial Services Private Limited)
5. The Statement includes the consolidated Unaudited financial results and other unaudited financial information of one subsidiary, which have not been reviewed by us, whose financial results reflect total assets of Rs. 3150.96 lakhs as at September 30,2024 and total revenues of Rs. 8.38 lakhs for the quarter ended 30th September, 2024 and Rs. 134.81 lakhs for the period from 1st April, 2024 to 30th September, 2024, total net profit after tax of Rs. (14.86) lakhs for the quarter ended 30th September, 2024 and Rs. 7.40 lakhs for the period from 1st April, 2024 to 30th September,2024 ,total comprehensive income of Rs. (12.41) lakhs for the quarter ended 30th September, 2024 and Rs. 13.25 lakhs for the period from April 01,2023 to September 30,2024 and Cash Inflow (net) of Rs.(82.52) lakhs for the period from April 01,2024 to September 30,2024, as considered in the Statement. These consolidated Unaudited financial results and other financial information have been approved and furnished to us by the Holding Company's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular in so far as it relates to the aforesaid subsidiary, are based solely on such unaudited financial information.

According to the information and explanations given to us by the holding company's management, this financial results and other financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

6. Based on our review conducted and procedures performed 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing



Regulations, including the manner in which it is to be disclosed, or that it contains any material Misstatement.



**For, H S K & Co LLP**  
**Chartered Accountants**  
**ICAI FRN: 117014W\W100685**

A handwritten signature in blue ink, appearing to read "Sudhir Shah".

**CA. Sudhir Shah**  
**Partner**

**Membership No. 115947**  
**UDIN:- 24115947BKAPME7683**

**Place : Ahmedabad,**  
**Date : November 14,2024**