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Chartered Accountants

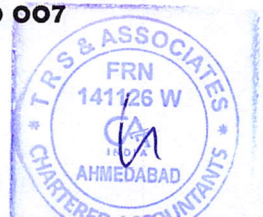
Independent Auditor's review report on Unaudited Standalone Financial Results of Robert Resources Limited for the Quarter and Half Year ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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, 2025 and year to date from April 01, 2025 to September 30, 2025 ("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.

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4. Basis for Qualified Conclusion:

- I. We draw attention to note 3 of the statement. On account of pending adjudications/ outcome of the investigations by the Securities and Exchange Board of India and based on our review of related documents, we are unable to comment on the possible adjustments and /or disclosures, if any, that may be required to be made in the accompanying Statement in respect of this matter.
- II. We draw attention to note no. 4 of the statement. Balances of borrowings amounting to Rs. 1199.68 lakhs are subject to confirmation / reconciliation and consequential adjustments thereof. Hence, we are unable to comment on the completeness and accuracy of these balances.

Our audit report on the standalone financial statements for the year ended March 31, 2025 were qualified in respect of the matter stated above.

Our conclusion is qualified in respect of this matter.

5. Based on our review conducted as stated in paragraph 3 above, with the exception of the matter described in the paragraph 4 above and the effects thereon, nothing has come to our attention that causes us to believe that the accompanying statement, 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.

For, T R S & Associates

Chartered Accountants

ICAI Firm Registration Number: 141126

H.N. Rathod.

Hemal Narendrabhai Rathod

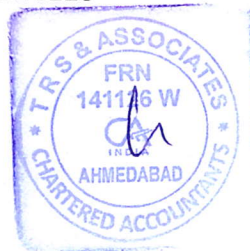
Partner

Membership No. 147609

Date : November 14, 2025

Place : Ahmedabad

UDIN:- 25147609BMLDBG2708



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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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

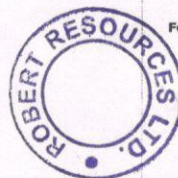
	Particulars	(Rs. in lakhs except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	46.96	42.77	0.26	89.73	0.44	152.10
III	Total Income (I+II)	46.96	42.77	0.26	89.73	0.44	152.10
IV	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
a	\						
	Purchase of stock-in-trade	-	-	-	-	-	-
b	\						
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
c	\						
	Employee benefits expense	2.56	2.56	2.78	5.12	4.13	8.34
d	\						
	Finance costs	34.41	33.68	0.01	68.09	0.01	106.63
e	\						
	Depreciation and amortisation expenses	3.60	3.60	3.60	7.20	7.20	14.40
f	\						
	Legal & Professional Expenses	6.34	1.98	0.51	8.32	0.51	3.08
g	\						
	Other expenses	1.40	0.57	0.07	1.97	0.37	56.68
h	\						
	Total Expenses (IV)	48.31	42.39	6.98	90.70	12.23	189.13
V	Profit/(Loss) before exceptional items and tax (III-IV)	(1.35)	0.38	(6.72)	(0.97)	(11.79)	(37.03)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(1.35)	0.38	(6.72)	(0.97)	(11.79)	(37.03)
VIII	Tax Expense :						
	1 Current Tax	3.69	-	-	3.69	-	32.50
	\						
	2 Deferred Tax	(0.00)	(0.01)	0.31	(0.01)	0.47	(60.17)
	\						
	3 Tax In respect of earlier years	-	-	-	-	-	63.36
	\						
	Total tax expenses (VIII)	3.69	(0.01)	0.31	3.68	0.47	35.69
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(5.04)	0.39	(7.03)	(4.65)	(12.26)	(72.72)
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	(Loss) for the Period/Year (IX + XII)	(5.04)	0.39	(7.03)	(4.65)	(12.26)	(72.72)
XIV	Other Comprehensive Income (Net of Taxes)						
	a) Items that will not be reclassified to profit or loss	(21.91)	62.86	28.72	40.95	90.88	212.19
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total of Other Comprehensive Income for the Period/Year	(21.91)	62.86	28.72	40.95	90.88	212.19
XV	Total Comprehensive Income for the Period/Year (XIII+XIV)	(26.95)	63.25	21.69	36.30	78.62	139.47
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						798.34
XVIII	Earnings per share (Not Annualised)						
	Basic	(0.05)	0.004	(0.07)	(0.05)	(0.12)	(0.71)
	Diluted	(0.05)	0.004	(0.07)	(0.05)	(0.12)	(0.71)

Notes:

- The above unaudited standalone 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, 2025. The Statutory Auditors have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The unaudited standalone financial results for the quarter and half year ended September 30, 2025 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.
- During the financial year 2023-24, Interim Order were received from the Securities and Exchange Board of India ("SEBI") alleging non-compliance of provisions pertaining to wrongful gains transactions, the Company had consulted an independent law firm, and In its replies to SEBI, the Company has denied the charges in its entirety, inter alia, on the basis that these transactions are in full compliance with the prevailing laws and regulations. Company gone for appeal to challenge SEBI Interim order.

Pending outcome of the adjudications, the Company holds to its view of the validity of the nature and effect of the transactions. Accordingly, no adjustments have been made in the financial statements of the Company. Management is in the process of ascertaining the legal position of the Company for the possible cash outflow and its consequential impact on these Standalone Financial Statements.
- Balances of Borrowings of Rs. 1199.68 lakhs are subject to confirmation / reconciliation and consequential adjustments thereof. Adjustments in this respect, if any required, would be accounted for as and when ascertained.
- 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 of the quarter ended March 31, 2025 are the balancing figure between Audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial years ended March 31, 2025 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, 2025





For and on behalf of Board of Directors
Robert Resources Limited

Jimit Patel
Managing Director
Jimit Patel
DIN :-10309343

ROBERT RESOURCES LIMITED
Unaudited Standalone Statement of Assets & Liabilities as at September 30, 2025

(Rs. in lakhs)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	98.46	105.67
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	-	-
(d) Financial Assets	509.81	509.81
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(e) Deferred Tax Assets (Net)	0.25	14.01
(f) Other non-current assets	-	-
Subtotal - Non-current assets	608.52	629.49
2 Current assets		
(a) Inventories	-	-
(b) Financial Assets	888.89	830.82
(i) Investments	-	-
(ii) Trade Receivables	74.37	63.96
(iii) Cash and Cash Equivalents	-	-
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	1,508.74	1,423.72
(c) Current Tax Assets (Net)	17.50	20.82
(d) Other current assets	-	-
Subtotal - Current assets	2,489.50	2,339.32
TOTAL ASSETS	3,098.02	2,968.81
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	1,024.50	1,024.50
(b) Other Equity	834.64	798.34
Subtotal - Shareholders' funds	1,859.14	1,822.84
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,199.68	1,132.23
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Subtotal - Non-current liabilities	1,199.68	1,132.23
3 Current liabilities		
(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	1.56	2.44
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	37.64	11.30
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Subtotal - Current liabilities	39.20	13.74
TOTAL EQUITY AND LIABILITIES	3,098.02	2,968.81

ROBERT RESOURCES LIMITED
Unaudited Standalone Statement of Cash Flow for the Half Year ended September 30, 2025

Particulars	Half Year ended September 30, 2025 (Unaudited)		Year ended March 31, 2025 (Audited)	
A. Cash Flow from Operating Activities				
Profit/(Loss) Before Tax		(0.97)		(37.03)
Adjustments for :				
Finance Cost	68.09		106.63	
Depreciation and Amortisation Expenses	7.20		14.40	
Interest Income	(85.62)		(151.45)	
Dividend Income	(4.09)		(0.65)	
Operating Profit Before Working Capital Changes		(14.42)		(31.07)
Working Capital Changes		(15.39)		(68.10)
Adjustments for				
(Increase)/Decrease Trade & Other receivables, Other Non Current and Current Financial Assets ,Other Non Current and Current Assets	-		11.90	
Increase/ (Decrease) Trade & Other Non Current and Current Financial Liability and Non Current and Current Liability & Provisions	25.48		11.03	
Net Cash Flow Generated from Operating Activities		25.48		22.93
Direct Taxes paid (Net)		10.10		(45.17)
		(0.37)		(55.56)
Net Cash Flow from Operating Activities		9.72		(100.73)
B. Cash Flow from Investing Activities				
Sales/(Purchase) of Current Investments (Net)	(3.35)		154.79	
(Increase)/Decrease Other Current and Non Current Loans	(85.02)		(214.29)	
Dividend Income	4.09		0.65	
Interest Income	85.62		151.45	
Net Cash Flow (used in) Investing Activities		1.34		92.60
C. Cash Flow from Financing Activities				
Proceeds/(Repayment) of Non Current and Current Borrowings	67.44		95.95	
Finance Cost Payment	(68.09)		(106.63)	
Net Cash Flow from / (used in) Financing Activities		(0.65)		(10.68)
Net increase / (decrease) in cash and cash equivalents		10.41		(18.81)
Cash and cash equivalent at the beginning of the year		63.96		82.77
Cash and cash equivalent at the end of the period/year		74.37		63.96

[Handwritten Signature]





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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Robert Resources Limited for the Quarter and Half Year ended September 30, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Requirements Obligations and Disclosure) Regulations 2015, as amended

To

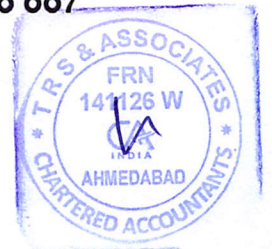
The Board of Directors of

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, 2025 and year to date from April 01, 2025 to September 30, 2025 (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 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.

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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. Basis for Qualified Conclusion:

- a) We draw attention to note 4 of the statement. On account of pending adjudications/ outcome of the investigations by the Securities and Exchange Board of India and based on our review of related documents, we are unable to comment on the possible adjustments and /or disclosures, if any, that may be required to be made in the accompanying Statement in respect of this matter.
- b) We draw attention to note no. 5 of the statement. Balances of borrowings amounting to Rs. 1199.68 lakhs are subject to confirmation / reconciliation and consequential adjustments thereof. Hence, we are unable to comment on the completeness and accuracy of these balances.
- c) We draw attention to note no. 6 of the statement. The Group has not provided disclosures required under Ind AS 108 – Operating Segments in respect of segment reporting of the Group. In our view, the absence of such disclosures constitutes a Non compliance of applicable IND AS 108 financial reporting framework.
- d) The accompanying unaudited consolidated financial results include the Unaudited Financial Results and other financial information of such one subsidiary (before Consolidation Adjustments) whose interim financial results reflect total assets of Rs. 2,666.87 lakhs as at September 30, 2025 and total revenues of Rs. Nil lakhs for the quarter ended September 30, 2025 and Rs. Nil for the period from April 01, 2025 to September 30, 2025, total net loss after tax of Rs. 6.40 lakhs for the quarter ended September 30, 2025 and Rs.18.14 lakhs for the period from April 01, 2025 to September 30, 2025, total comprehensive income of (Rs.3.35 lakhs) for the quarter ended September 30, 2025 and (Rs.7.96 lakhs) for the period from April 01, 2025 to September 30, 2025, and Cash out flow (net) of 86.86 lakhs for the period April 01, 2025 to September 30, 2025, as considered in the Statement. Our conclusion on the unaudited consolidated financial results in so far as it relates to the amounts and disclosures included in respect of this Subsidiary is based solely on the unaudited financial statement certified by management and the procedures performed by us are as stated in paragraph above.

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Being this subsidiary is material to the Group, Our conclusion is qualified in respect of the above matter with respect to our reliance on the financial result certified by the management. Kindly refer note no. 7 to the statement.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, with the exception of the matter described in the paragraph 5 above and the effects thereon,, 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, T R S & Associates
Chartered Accountants
ICAI Firm Registration Number: 141126W

H.N. Rathod.

Hemal Narendrabhai Rathod
Partner

Membership No. 147609

Date : November 14, 2025

Place : Ahmedabad

UDIN:- 25147609BMLDBH4894



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ROBERT RESOURCES LIMITED

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Email - robertresourceslimited@gmail.com Website - www.robertresources.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue from Operations	-	-	134.81	-	134.81	733.54
II	Other Income	-	-	-	-	-	18.44
III	Total Income (I+II)	31.18	31.91	(9.54)	63.09	18.44	126.59
IV	Expenses	31.18	31.91	125.27	63.09	153.25	860.53
	a) Cost of Land,Development Rights,Constructed properties and other expenses related to Construction Activities	50.43	41.80	-	92.23	-	190.30
	b) Cost of materials consumed	-	-	-	-	-	-
	c) Purchase of stock-in-trade	-	-	34.47	-	128.80	227.00
	d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(50.43)	(41.80)	-	(92.23)	-	244.16
	e) Employee benefits expense	4.20	3.51	3.53	7.71	5.84	10.36
	f) Finance costs	34.41	33.68	0.01	68.09	0.01	121.56
	g) Depreciation and amortisation expenses	3.87	3.86	3.93	7.73	7.85	15.70
	h) Legal & Professional Expenses	6.34	2.01	8.80	8.35	8.80	11.56
	i) Security and Other Transactions Charges	0.75	1.40	2.32	0.75	6.22	6.56
	j) Other expenses	1.33	1.40	0.26	2.73	2.71	67.94
	Total Expenses (IV)	50.90	44.46	53.32	95.36	160.23	895.04
V	Profit/(Loss) before exceptional items and tax (III-IV)	(19.72)	(12.55)	71.95	(32.27)	(6.98)	(34.51)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(19.72)	(12.55)	71.95	(32.27)	(6.98)	(34.51)
VIII	Tax Expense :						
	1) Current Tax	3.69	-	(4.78)	3.69	16.74	65.55
	2) Deferred Tax	(11.96)	(1.20)	(0.01)	(13.16)	(18.86)	(62.70)
	3) Tax in respect of earlier years	-	-	-	-	-	-
	Total tax expenses (VIII)	(8.27)	(1.20)	(4.79)	-9.47	-2.12	92.63
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(11.45)	(11.35)	76.74	(22.80)	(4.86)	(129.99)
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the Period/Year (IX + XII)	(11.45)	(11.35)	76.74	(22.80)	(4.86)	(129.99)
XIV	Other Comprehensive Income (Net of Taxes)						
	a) Items that will not be reclassified to profit or loss	(18.86)	69.99	31.17	51.13	96.73	144.79
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income for the Period/Year	(18.86)	69.99	31.17	51.13	96.73	144.79
XV	Total Comprehensive Income for the Period/Year (XIII+XIV)	(30.31)	58.64	107.91	28.33	91.87	14.80
XVI	Net Profit/(Loss) attributable to:						
	(a) Owner's of the company	(11.45)	(11.34)	(21.90)	(22.79)	(4.87)	(129.97)
	(b) Non-Controlling Interest	(0.00)	(0.01)	0.01	(0.01)	0.01	(0.02)
XVII	Other Comprehensive Income attributable to:						
	(a) Owner's of the company	(18.86)	69.98	31.17	51.12	96.72	144.78
	(b) Non-Controlling Interest	(0.00)	0.01	-	0.01	0.01	0.01
XVIII	Total Comprehensive Income attributable to:						
	(a) Owner's of the company	(30.31)	58.64	9.27	28.33	91.85	14.81
	(b) Non-Controlling Interest	0.00	(0.00)	0.01	0.00	0.02	(0.01)
XIX	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
XX	Other Equity						
XXI	Earnings per share (Not Annualised)						
	Basic	(0.11)	(0.11)	(0.21)	(0.22)	(0.05)	(1.27)
	Diluted	(0.11)	(0.11)	(0.21)	(0.22)	(0.05)	(1.27)

Notes:

- The above unaudited consolidated 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, 2025. The Statutory Auditors have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The unaudited consolidated financial results for the quarter and half year ended September 30, 2025 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 unaudited consolidated financial results for the quarter and half year ended September 30, 2025 includes results of its subsidiary : Subsidiary Company :Tradedeal Enterprises Private Limited (Formerly Known As Tradedeal Financial Services Private Limited)
- During the financial year 2023-24, Interim Order were received from the Securities and Exchange Board of India ("SEBI") alleging non-compliance of provisions pertaining to wrongful gains transactions, the Holding Company had consulted an independent law firm, and in its replies to SEBI, the Company has denied the charges in its entirety, inter alia, on the basis that these transactions are in full compliance with the prevailing laws and regulations.Holding Company gone for appeal to challenge SEBI Interim order.
Pending outcome of the adjudications, the Holding Company holds its view of the validity of the nature and effect of the transactions.Accordingly, no adjustments have been made in the financial statements of the Group.Management is in the process of ascertaining the legal position of the Group for the possible cash outflow and its consequential impact on these Consolidated Financial Statements.
- Balances of Borrowings of Rs. 1199.68 lakhs are subject to confirmation / reconciliation and consequential adjustments thereof.Adjustments in this respect, if any required, would be accounted for as and when ascertained.
- The Group has two reportable business segment (Trading and Real Estate) and it has not provided disclosures required under Ind AS 108 – Operating Segments in respect of segment reporting of material subsidiary to the Group.The Group is under compilation of details as require by IND AS 108.
- The unaudited consolidated financial results include the unaudited financial results of Tradedeal Enterprises Private Limited (Formerly Known As Tradedeal Financial Services Private Limited), which has not been reviewed by its auditor and is based on management certified financial statements.This Subsidiary being Material to the Group.
- The figures of the quarter ended March 31, 2025 are the balancing figure between Audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial years ended March 31, 2025 which were subjected to limited review.
- The figures for the previous period/year has been regrouped / re-arranged to make them comparable with the current period figures.



For and on behalf of Board of Directors
Robert Resources Limited

(Signature)
Managing Director
Jimit Patel
DIN :- 10309343

Place : Bhavnagar
Date : November 14, 2025

ROBERT RESOURCES LIMITED
Unaudited Consolidated Statement of Assets & Liabilities as at September 30,2025

(Rs. in lakhs)

Particulars	As at September 30,2025 (Unaudited)	As at March 31, 2025 (Audited)
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	102.24	109.96
(b) Goodwill	-	-
(c) Capital work-in-progress	-	-
(d) Other Intangible Assets	0.33	0.35
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	6.20	9.15
(f) Deferred Tax Assets (Net)	22.54	27.09
(g) Other non-current assets	-	-
Subtotal - Non-current assets	131.31	146.55
2 Current assets		
(a) Inventories	1,072.87	980.64
(b) Financial Assets		
(i) Investments	980.42	869.88
(ii) Trade Receivables	388.86	81.82
(iii) Cash and Cash Equivalents	145.64	222.10
(iv) Bank Balances other than (iii) above	15.26	15.26
(v) Loans	892.86	1,313.45
(c) Current Tax Assets (Net)	43.98	47.30
(d) Other current assets	38.73	30.40
Subtotal - Current assets	3,578.62	3,560.85
TOTAL ASSETS	3,709.93	3,707.40
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	1,024.50	1,024.50
(b) Other Equity	1,147.58	1,119.25
Subtotal - Equity attributable to equity holders of the company	2,172.08	2,143.75
(c) Non-controlling interest	0.08	0.08
Total - Equity	2,172.16	2,143.83
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,199.68	1,131.97
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Subtotal - Non-current liabilities	1,199.68	1,131.97
3 Current liabilities		
(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	81.61	405.07
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	256.48	26.53
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Subtotal - Current liabilities	338.09	431.60
TOTAL EQUITY AND LIABILITIES	3,709.93	3,707.40



ROBERT RESOURCES LIMITED
Unaudited Consolidated Statement of Cash Flow for the Half Year ended September 30, 2025

(Rs. in lakhs)

Particulars	Half Year ended September 30, 2025 (Unaudited)		Year ended March 31, 2025 (Audited)	
A. Cash Flow from Operating Activities				
(Loss) Before Tax		(32.27)		(34.51)
Adjustments for :				
Depreciation and Amortisation Expenses	7.73		15.70	
Finance Cost	68.09		121.56	
Interest Income	(58.67)		(121.37)	
Dividend Income	(4.09)		(0.66)	
Operating Profit Before Working Capital Changes		13.06		15.24
Working Capital Changes		(19.21)		(19.26)
Adjustments for				
(Increase)/Decrease, Other Non Current and Current Financial Assets ,Other Non Current and Current Assets	(5.38)		56.54	
(Increase)/Decrease Trade receivables	(307.04)		367.12	
(Increase)/Decrease Inventories	(92.23)		244.16	
(Increase)/Decrease Trade payables	(323.46)		255.43	
Increase/ (Decrease) Other Non Current and Current Financial Liability and Non Current and Current Liability & Provisions	229.95		(138.45)	
Net Cash Flow Generated from Operating Activities		(498.16)		784.80
Direct Taxes Paid (Net)		(517.37)		765.54
		(0.37)		(109.98)
Net Cash Flow from Operating Activities		(517.74)		655.56
B. Cash Flow from Investing Activities				
Sales/(Purchase) of Current Investments (Net)	(41.69)		485.45	
(Increase)/Decrease Other Current and Non Current Loans (Net)	420.59		(663.12)	
Dividend Income	4.09		0.66	
Interest Received	58.67		121.36	
Net Cash Flow (used in) Investing Activities		441.66		(55.65)
C. Cash Flow from Financing Activities				
Proceeds/(Repayment) of Non Current and Current Borrowings	67.71		(442.62)	
Finance Cost Payment	(68.09)		(121.56)	
Net Cash Flow from / (used in) Financing Activities		(0.38)		(564.18)
Net increase / (decrease) in cash and cash equivalents		(76.46)		35.73
Cash and cash equivalent at the beginning of the year		222.10		186.37
Cash and cash equivalent at the end of the Period/Year		145.64		222.10

