



TRS & ASSOCIATES

Chartered Accountants

Independent Auditor's review report on Quarterly Unaudited Standalone Financial Results of Robert Resources Limited for the quarter ended June 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

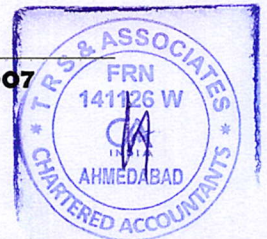
1. We have reviewed the accompanying statement of standalone unaudited financial results of **Robert Resources Limited** ("the company") for the quarter ended June 30, 2025 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and 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 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, as amended, read with relevant rules issued thereunder 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 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 ("ICAI"). 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 company's personnel 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. Basis for Qualified Conclusion:

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.

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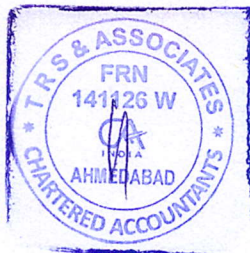
Our audit report on the standalone financial statements for the year ended March 31, 2025 were qualified in respect of the matter stated above.

In this regard, the Management have represented to us that other than as stated in the said notes to the Statement, there are no claims, Litigations which require adjustments to /disclosures in the Statement.

Accordingly, in view of above representations regarding above legal matter and ongoing investigations/ matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter ended June 30,2025.

Our conclusion is modified 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Ahmedabad,
Date : August 14, 2025

For, T R S & Associates
Chartered Accountants
ICAI Firm Registration Number: 141126W

H.N. Rathod

CA. Hemal N Rathod
Partner

Membership No. 147609
UDIN:- 25147609BMLCTQ2845

ROBERT RESOURCES LIMITED

CIN: - L99999GJ1982PLC096012

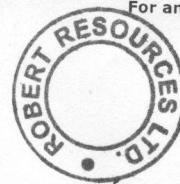

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Contact No: +91- 6358905872 , Email: - robertresourceslimited@gmail.com Website: - www.robertresources.com**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025**

	Particulars	(Rs. in lakhs except EPS)			
		Quarter Ended		Year Ended	
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	-	-	-	-
II	Other Income	-	-	-	-
III	Total Income (I+II)	42.77	47.70	0.18	152.10
IV	Expenses	42.77	47.70	0.18	152.10
	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	-	-	-	-
	e) Finance costs	2.56	1.97	1.35	8.34
	f) Depreciation and amortisation expenses	33.68	106.62	-	106.63
	g) Legal & Professional Expenses	3.60	7.20	3.60	14.40
	h) Other expenses	1.98	1.84	-	3.08
	Total Expenses (IV)	0.57	48.60	0.30	56.68
V	Profit/(Loss) before exceptional items and tax (III-IV)	42.38	166.23	5.25	189.13
VI	Exceptional Items	0.38	(118.53)	(5.07)	(37.03)
VII	Profit/(Loss) before tax (V-VI)	-	-	-	-
VIII	Tax Expense :	0.38	(118.53)	(5.07)	(37.03)
	1) Current Tax	-	9.41	-	32.50
	2) Deferred Tax	-	(60.64)	0.16	(60.17)
	3) Tax In respect of earlier years	(0.01)	(0.00)	-	63.36
	Total tax expenses (VIII)	(0.01)	(51.23)	0.16	35.69
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	0.39	(67.30)	(5.23)	(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	Profit/(Loss) for the period (IX + XII)	-	-	-	-
XIV	Other Comprehensive Income (Net of Taxes)	0.39	(67.30)	(5.23)	(72.72)
	a) Items that will not be reclassified to profit or loss	-	-	-	-
	b) Items that will be reclassified to profit or loss	62.86	131.58	62.16	212.19
	Total of Other Comprehensive Income for the period	62.86	131.58	62.16	212.19
XV	Total Comprehensive Income for the period (XIII+XIV)	63.25	64.28	56.93	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
XVII	Other Equity	-	-	-	-
XVIII	Earnings per share	-	-	-	798.34
	Basic	-	-	-	-
	Diluted	0.004	(0.66)	(0.05)	(0.71)
		0.004	(0.66)	(0.05)	(0.71)

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 August 14, 2025. The Statutory Auditors of the company have carried out a Limited Review of the standalone unaudited financial results for the quarter ended June 30, 2025 as required under Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The statutory auditors of the Company have issued modified conclusion in respect of the limited review for the quarter ended June 30, 2025.
- The standalone unaudited financial results for the quarter ended June 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.
- 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 figures between the audited figures in respect of the financial year up to March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2024 of the financial year which was 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 : August 14, 2025For and on behalf of Board of Directors
Robert Resources Limited

 Managing Director
 Jimit Patel
 DIN :-10309343

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR LIMITED REVIEW REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH UNAUDITED FINANCIAL RESULTS - (STANDALONE)


Statement on Impact of Audit Qualifications for the quarter ended on 30th June, 2025 (See regulation 33 of the SEBI (LODR) Regulations, 2015)				
I.	Sl. No.	Particulars	Unaudited Figures (as reported before adjusting for qualifications) (Rs. in lakhs except EPS)	Adjusted Figures (Unaudited figures after adjusting for qualifications) (Rs. in lakhs except EPS)
	1.	Turnover / Total income	42.77	42.77
	2.	Total Expenditure	42.38	42.38
	3.	Net Profit/(Loss)	0.39	0.39
	4.	Earnings Per Share	0.004	0.004
	5.	Total Assets	-	-
	6.	Total Liabilities	-	-
	7.	Net Worth	-	-
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
1.	<p>Details of Audit Qualification: We draw attention to note no. 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.</p> <p>Note No -3 in the statement of standalone unaudited financial results is as follows : During the previous 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.</p>			

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.

- a. **Type of Audit Qualification:** Qualified Opinion ~~/Disclaimer of Opinion/
Adverse Opinion~~
- b. **Frequency of qualification:** Repetitive
- c. **For Audit Qualification(s) where the impact is quantified by the auditor,
Management's Views: Not applicable**
- d. **For Audit Qualification(s) where the impact is not quantified by the auditor:**
 - (i) **Management's estimation on the impact of audit qualification: Not applicable**
 - (ii) **If management is unable to estimate the impact, reasons for the same: Not assessable at this point of time**
 - (iii) **Auditors' Comments on (i) or (ii) above:**

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.


III. Signatories :


Mr. Jimit Patel
Managing Director

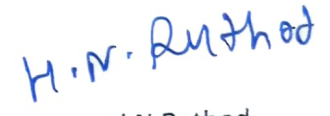



Ms. Zeal Somani
Chief Financial Officer




Mrs. Jyoti Kantariya
Chairman-Audit Committee




Mr. Hemal N Rathod
Partner, T R S & Associates

Date : August 14, 2025
Place : Bhavnagar

Date : August 14, 2025
Place : Ahmedabad



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Chartered Accountants

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of Robert Resources Limited for the quarter ended June 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 ended June 30,2025 (the "Statement") attached herewith, 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 "Interim Financial Reporting" ("Ind AS 34") 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 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 ("ICAI"). 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

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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.

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, as amended, 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.

In this regard, the Management of the Holding Company have represented to us that other than as stated in the said notes to the Statement, there are no claims, Litigations which require adjustments to /disclosures in the Statement.

Accordingly, in view of above representations regarding above legal matter and ongoing investigations/ matters, the outcome of which is not known and is uncertain at this stage, we are unable to comment on the consequential impact in respect of the same on the results for the quarter ended June 30, 2025.

- b) We draw attention to note 5 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.

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- c) The accompanying consolidated financial results include the Unaudited Financial Results of one subsidiary whose financial results reflect (before Consolidation Adjustments) whose interim financial results reflect total Income revenues of Rs. Nil , total net loss after tax of (Rs. 11.74 lakhs) and total comprehensive income of (Rs. 4.61 lakhs) for the quarter ended June 30, 2025. Our conclusion on the 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 below.

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 6 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, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Ahmedabad,
Date : August 14, 2025

For, T R S & Associates
Chartered Accountants
ICAI Firm Registration Number: 141126W

H. N. Rathod

CA. Hemal N Rathod
Partner

Membership No. 147609
UDIN:- 25147609BMLCTR6530

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ROBERT RESOURCES LIMITED

CIN: - L99999GJ1982PLC096012

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30,2025

(Rs. in lakhs except EPS)

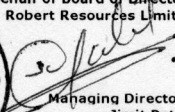
	Particulars	Quarter Ended			Year Ended
		30-06-2025 (Unaudited)	31-03-2025 (Unaudited)	30-06-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue from Operations		234.11	98.63	733.54
II	Other Income	31.91	75.82	27.98	126.99
III	Total Income (I+II)	31.91	309.93	126.61	860.53
IV	Expenses				
	a) Cost of Land,Development Rights,Constructed properties and other expenses related to Construction Activities	41.80	190.30	-	190.30
	b) Cost of materials consumed	-	-	-	-
	c) Purchase of stock-in-trade	-	46.45	94.33	227.00
	d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(41.80)	136.96	-	244.16
	e) Employee benefits expense	3.51	2.12	2.31	10.36
	f) Finance costs	33.68	118.06	-	121.56
	g) Depreciation and amortisation expenses	3.86	7.53	3.92	15.70
	h) Legal & Professional Expenses	2.01	1.60	-	11.56
	i) Security and Other Transactions Charges	-	0.03	3.90	6.56
	j) Other expenses	1.40	(79.39)	2.45	67.84
	Total Expenses (IV)	44.46	423.66	106.91	895.04
V	Profit/(Loss) before exceptional items and tax (III-IV)	(12.55)	(113.73)	19.70	(34.51)
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(12.55)	(113.73)	19.70	(34.51)
VIII	Tax Expense :				
	1) Current Tax	-	25.72	21.52	65.55
	2) Deferred Tax	(1.20)	(49.78)	(18.85)	(62.70)
	3) Tax In respect of earlier years	-	1.33	-	92.63
	Total tax expenses (VIII)	(1.20)	(22.73)	2.67	95.48
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(11.35)	(91.00)	17.03	(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 (IX + XII)	(11.35)	(91.00)	17.03	(129.99)
XIV	Other Comprehensive Income (Net of Taxes)				
	a) Items that will not be reclassified to profit or loss	69.99	76.00	65.56	144.79
	b) Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income for the period	69.99	76.00	65.56	144.79
XV	Total Comprehensive Income for the period (XIII+XIV)	58.64	(15.00)	82.59	14.80
XVI	Net Profit / (Loss) attributable to:				
	(a) Owner's of the company	(11.34)	(90.98)	17.03	(129.97)
	(b) Non-Controlling Interest	(0.01)	(0.02)	-	(0.02)
XVII	Other Comprehensive Income attributable to:				
	(a) Owner's of the company	69.98	75.99	65.55	144.78
	(b) Non-Controlling Interest	0.01	0.01	0.01	0.01
XVIII	Total Comprehensive Income attributable to:				
	(a) Owner's of the company	58.64	(14.98)	82.58	14.81
	(b) Non-Controlling Interest	(0.00)	(0.01)	0.01	(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
XX	Other Equity				1,119.25
XXI	Earnings per share				
	Basic	(0.11)	(0.89)	0.17	(1.27)
	Diluted	(0.11)	(0.89)	0.17	(1.27)

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 August 14,2025. The Statutory Auditors of the company have carried out a Limited Review of the consolidated unaudited financial results for the quarter ended June 30,2025 as required under Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015. The statutory auditors of the Company have issued modified conclusion in respect of the limited review for the quarter ended June 30, 2025.
- The consolidated unaudited financial results for the quarter ended June 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 Consolidated unaudited financial results for the quarter ended June 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 Holding 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 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 Group.Management is in the process of ascertaining the legal position of the Group for the possible cash outflow and its consequential impacton these Consolidated Financial Statements.
- 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 consolidated audited 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.Being this subsidiary is material to the Group.
- The figures of the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the financial year up to March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2024 of the financial year which was 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 : August 14, 2025

For and on behalf of Board of Directors
Robert Resources Limited

Managing Director
Jimit Patel
DIN :- 10309343

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR LIMITED REVIEW REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH UNAUDITED FINANCIAL RESULTS (CONSOLIDATED)

Statement on Impact of Audit Qualifications for the quarter ended on 30th June, 2025				
<i>(See regulation 33 of the SEBI (LODR) Regulations, 2015)</i>				
I.	Sl. No.	Particulars	unaudited Figures (as reported before adjusting for qualifications) (Rs. in lakhs except EPS)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in lakhs except EPS)
	1.	Turnover / Total income	31.91	31.91
	2.	Total Expenditure	44.46	44.46
	3.	Net Profit/(Loss)	(11.35)	(11.35)
	4.	Earnings Per Share	(0.11)	(0.11)
	5.	Total Assets	-	-
	6.	Total Liabilities	-	-
	7.	Net Worth	-	-
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
1.	Details of Audit Qualification:			
	<p>We draw attention to note no. 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.</p> <p>Note No -4 in the statement of consolidated audited financial results is as follows : During the previous 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.</p>			

Pending outcome of the adjudications, the Holding 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 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.

- a. **Type of Audit Qualification:** Qualified Opinion ~~/Disclaimer of Opinion/
Adverse Opinion~~
- b. **Frequency of qualification:** Repetitive
- c. **For Audit Qualification(s) where the impact is quantified by the auditor,
Management's Views: Not applicable**
- d. **For Audit Qualification(s) where the impact is not quantified by the auditor:**
 - (i) **Management's estimation on the impact of audit qualification: Not applicable**
 - (ii) **If management is unable to estimate the impact, reasons for the same: Not assessable at this point of time**
 - (iii) **Auditors' Comments on (i) or (ii) above:**

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.

2 Details of Audit Qualification:

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 Noncompliance of applicable IND AS 108 financial reporting framework.

Note No -5 in the statement of consolidated audited financial results is as follows :

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.

- a. **Type of Audit Qualification:** Qualified Opinion / ~~Disclaimer of Opinion / Adverse Opinion~~
- b. **Frequency of qualification:** Repetitive
- c. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not applicable**
- d. **For Audit Qualification(s) where the impact is not quantified by the auditor:**
 - (i) **Management's estimation on the impact of audit qualification: Not applicable**
 - (ii) **If management is unable to estimate the impact, reasons for the same: Not assessable at this point of time**
 - (iii) **Auditors' Comments on (i) or (ii) above:**

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 Noncompliance of applicable IND AS 108 financial reporting framework.

3 Details of Audit Qualification:

The accompanying consolidated financial results include the Unaudited Financial Results of one subsidiary whose financial results reflect (before Consolidation Adjustments) whose interim financial results reflect total Income revenues of Rs. Nil , total net loss after tax of (Rs. 11.74 lakhs) and total comprehensive income of (Rs. 4.61 lakhs) for the quarter ended June 30, 2025. Our conclusion on the 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 below.

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 6 to the statement.

Note No - 6 in the statement of consolidated audited financial results is as follows :

The consolidated audited 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.

- a. **Type of Audit Qualification:** Qualified Opinion ~~/Disclaimer of Opinion/
Adverse Opinion~~
- b. **Frequency of qualification:** Repetitive
- c. **For Audit Qualification(s) where the impact is quantified by the auditor,
Management's Views: Not applicable**
- d. **For Audit Qualification(s) where the impact is not quantified by the auditor:**
 - (i) **Management's estimation on the impact of audit qualification: Not applicable**
 - (ii) **If management is unable to estimate the impact, reasons for the same: Not assessable at this point of time**
 - (iii) **Auditors' Comments on (i) or (ii) above:**


The accompanying consolidated financial results include the Unaudited Financial Results of one subsidiary whose financial results reflect (before Consolidation Adjustments) whose interim financial results reflect total Income revenues of Rs. Nil , total net loss after tax of (Rs. 11.74 lakhs) and total comprehensive income of (Rs. 4.61 lakhs) for the quarter ended June 30, 2025. Our conclusion on the 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 below.

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 6 to the statement.

III. Signatories :


Mr. Jimit Patel
Managing Director




Ms. Zeal Somani
Chief Financial Officer

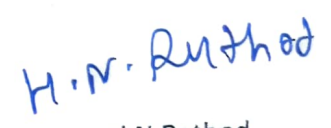



Mrs. Jyoti Kantariya
Chairman-Audit Committee



Date : August 14, 2025
Place : Bhavnagar

Date : August 14, 2025
Place : Ahmedabad


Mr. Hemal N Rathod
Partner, T R S & Associates