

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 Website: - www.robertresources.com

Date: 30th May, 2026

To, MSEI Ltd. Vibgyor Towers, 4 th Floor, Plot No. C 62, G- Block, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai – 400 098	To, THE CULCUTTA 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 Saturday, May 30, 2026 at the registered office of the company at 12.30 p.m. and was concluded at 2.30 p.m. The following are the outcomes of the said meeting:

1. The board has considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the 4th Quarter and the Financial Year Ended on 31st March, 2026.

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

- a) Standalone as well as Consolidated Audited Financial Results for the quarter and year ended on 31st March, 2026 as reviewed by Audit Committee and approved by the Board of Directors at its meeting held today.
- b) Standalone as well as Consolidated Statement of Assets & Liabilities as at 31st March, 2026.
- c) Standalone as well as Consolidated Statement of Cash Flow for the year ended 31st March, 2026.
- d) Auditor's Reports on Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2026.

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 would like to state that Statutory Auditors of the company have issued audit reports with modified opinion on Standalone and consolidated Audited Financial Results for the quarter and year ended 31st March, 2026. The statement on impact of audit qualification is enclosed along with Audited Financial Results.

The above information is also being uploaded on the Company's website at: www.robertresources.com (<https://www.robertresources.com/financial-results/>)

We request you to kindly note the same and take into your records

Thanking you,

FOR, ROBERT RESOURCES LIMITED

Jimit D Patel

Digitally signed by Jimit D Patel
DN: cn=Jimit D Patel, o=ROBERT RESOURCES LIMITED, ou=ROBERT RESOURCES LIMITED, email=jimitdpatel@robertresources.com, c=IN
Date: 2026.05.30 14:33:11 +05'30'

MANAGING DIRECTOR
JIMITBHAI PATEL
DIN: 10309343



TRS & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended

To
The Board of Directors of
Robert Resources Limited

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Robert Resources Limited** ('the Company') for the quarter ended March 31, 2026 and the year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matters described in the basis for qualified opinion paragraph below, the statement:

- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2026 and the year ended March 31, 2026.

Basis for Qualified Opinion

- We draw attention to Note 3 to the standalone financial statements. The Company is subject to ongoing adjudication/investigation proceedings initiated by the Securities and Exchange Board of India (SEBI). Based on our review of the available related documents and management representations obtained, we were unable to ascertain the complete nature, scope, and probable outcome of such proceedings. We have been unable to obtain sufficient appropriate audit evidence to determine whether, and to what extent, any adjustments and/or additional disclosures may be required to the accompanying Standalone Financial Statements as a consequence of the findings or orders in such proceedings.
- We draw attention to Note 4 to the standalone financial statements, which describes that based on the nature and scale of activities carried on by the Company during the year, the Company is required to obtain registration under Section 45-IA of the Reserve Bank of India Act, 1934. However, such registration has not been obtained by the Company as at March 31, 2026.

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We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 5 to the standalone financial statements which indicates that the Company has no revenue from operations for the year ended March 31, 2026 (previous year: Nil) and has been consistently incurring cash losses. The Company is not carrying on any significant operational activities and primarily derives income from investments and other financial sources and entirely dependent on other income (comprising interest income, dividend income, and capital gains) to sustain its operations and service its obligations. Additionally, the Company is subject to ongoing SEBI investigations (Refer Note 3). These conditions, individually and in the aggregate, indicate the existence of material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern.

Our opinion is not modified in respect of above matter.

Management and Board of Directors' Responsibilities for the Standalone Financial Statement

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the audited standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions; misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

Our opinion is not modified in respect of above matter.

For, T R S & Associates

Chartered Accountants

ICAI Firm Registration Number: 141126W

H.N. Rathod

Hemal N Rathod

Partner

Membership Number :147609

Place : Ahmedabad,

Date : May 30, 2026

UDIN:- 26147609SDPSMK1407



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ROBERT RESOURCES LIMITED

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

Email: -

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Particulars		Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
I	Revenue from Operations	14.93	9.34	47.70	114.00	152.10
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	14.93	9.34	47.70	114.00	152.10
IV	Expenses	-	-	-	-	-
	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	2.10	2.58	1.97	9.80	8.34
	d) Employee benefits expense	33.52	34.26	106.62	135.87	106.63
	e) Finance costs	0.00	3.60	7.20	10.80	14.40
	f) Depreciation and amortisation expenses	(11.86)	34.44	50.44	32.87	59.76
	g) Other expenses	23.76	74.89	166.23	189.34	189.13
	Total Expenses (IV)	(8.83)	(65.55)	(118.53)	(75.34)	(37.03)
V	(Loss) before exceptional items and tax (III-IV)	(8.83)	(65.55)	(118.53)	(75.34)	(37.03)
VI	Exceptional Items	-	-	-	-	-
VII	(Loss) before tax (V-VI)	(8.83)	(65.55)	(118.53)	(75.34)	(37.03)
VIII	Tax Expense :	(2.36)	(1.33)	9.41	(2.58)	(60.17)
	1) Current Tax	(0.00)	(2.57)	(60.64)	(32.50)	63.36
	2) Deferred Tax	0.00	(32.50)	-	(35.08)	35.69
	3) Tax In respect of earlier years	(2.36)	(36.40)	(51.23)	(35.08)	(72.72)
	Total tax expenses (VIII)	(6.47)	(29.15)	(67.30)	(40.26)	(72.72)
IX	(Loss) for the period from continuing operations (VII-VIII)	(6.47)	(29.15)	(67.30)	(40.26)	(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)	(6.47)	(29.15)	(67.30)	(40.26)	(72.72)
XIII	(Loss) for the Period/Year (IX + XII)	(6.47)	(29.15)	(67.30)	(40.26)	(72.72)
XIV	Other Comprehensive Income	(51.99)	(60.95)	172.63	(58.22)	283.55
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	13.08	15.34	(41.05)	14.65	(71.36)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total of Other Comprehensive Income for the Period/Year	(38.91)	(45.61)	131.58	(43.57)	212.19
XV	Total Comprehensive Income for the Period/Year (XIII+XIV)	(45.38)	(74.76)	64.28	(83.83)	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
XVII	Other Equity	-	-	-	-	-
XVIII	Earnings per share (not annualised for the quarter):	(0.06)	(0.28)	(0.66)	(0.39)	(0.71)
	Basic	(0.06)	(0.28)	(0.66)	(0.39)	(0.71)
	Diluted	-	-	-	-	-

Notes:

- 1 The above standalone audited 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 May 30, 2026. The audit as required under Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) and its consequential impact on these Standalone Financial Statements, 2015 has been completed by the statutory auditors of the company.
- 2 The standalone audited financial results for the quarter and year ended March 31, 2026 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.
- 3 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.
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.
- 4 Based on the nature and scale of activities carried on by the Company during the year, the provisions relating to registration under Section 45-1A of the Reserve Bank of India Act, 1934 may become applicable to the Company. The management has represented that the matter is under evaluation and appropriate steps, consultations and regulatory assessments are being undertaken in this regard. Pending completion of such process, the Company has not obtained registration under the aforesaid provisions as at March 31, 2026.
- 5 The Company has not generated any revenue from operations during the year ended March 31, 2026 and continues to primarily depend upon other income comprising interest income, dividend income, and income from investments for sustaining its operations and meeting its financial obligations. Further, the Company has incurred cash losses during the current and previous financial year and is also subject to ongoing SEBI proceedings as referred in Note 3 above. These conditions indicate the existence of material uncertainty which may cast significant doubt on the Company's ability to continue as a going concern. However, the accompanying standalone financial results have been prepared on a going concern basis considering management's assessment of future business plans, realizable value of investments and financial support available to the Company.
- 6 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.
- 7 The Figures for the quarter ended March 31, 2026 and March 31, 2025 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.
- 8 The figures for the previous period has been regrouped / re-arranged / 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

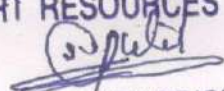
Place : Bhavnagar
Date : May 30, 2026

ROBERT RESOURCES LIMITED
Standalone Audited Statement of Assets & Liabilities as at March 31, 2026

(Rs. in lakhs)

Particulars	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	0.00	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)	31.25	14.01
(f) Other non-current assets	-	-
Subtotal - Non-current assets	541.06	629.49
2 Current assets		
(a) Inventories	-	-
(b) Financial Assets	761.15	830.82
(i) Investments	-	-
(ii) Trade Receivables	145.56	63.96
(iii) Cash and Cash Equivalents	278.00	-
(iv) Bank Balances other than (iii) above	1,211.33	1,423.72
(v) Loans	66.20	20.82
(c) Current Tax Assets (Net)	7.92	-
(d) Other current assets	-	-
Subtotal - Current assets	2,470.16	2,339.32
TOTAL ASSETS	3,011.22	2,968.81
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	1,024.50	1,024.50
(b) Other Equity	714.52	798.34
Subtotal - Shareholders' funds	1,739.02	1,822.84
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,253.87	1,132.23
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Subtotal - Non-current liabilities	1,253.87	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	3.87	2.44
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	14.46	11.30
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Subtotal - Current liabilities	18.33	13.74
TOTAL EQUITY AND LIABILITIES	3,011.22	2,968.81

ROBERT RESOURCES LIMITED


DIRECTOR / AUTHORISED SIGN.

ROBERT RESOURCES LIMITED
Standalone Audited Statement of Cash Flow for the year ended March 31,2026

Particulars	Year ended March 31, 2026 (Audited)		Year ended March 31, 2025 (Audited)	
A. Cash Flow from Operating Activities				
Profit/(Loss) Before Tax		(75.34)		(37.03)
Adjustments for :				
Finance Cost	135.87		106.63	
Loss on sales of Property, Plant and Equipment	17.49		-	
Depreciation and Amortisation Expenses	10.80		14.40	
Interest Income	(107.17)		(151.45)	
Dividend Income	(6.83)		(0.65)	
Operating Profit Before Working Capital Changes		50.17		(31.07)
Working Capital Changes		(25.17)		(68.10)
Adjustments for				
(Increase)/Decrease Trade & Other receivables, Other Non Current and Current Financial Assets ,Other Non Current and Current Assets	(7.92)		11.90	
Increase/ (Decrease) Trade & Other Non Current and Current Financial Liability and Non Current and Current Liability & Provisions	4.59		11.03	
Net Cash Flow Generated from Operating Activities		(3.33)		22.93
Direct Taxes paid (Net)		(28.50)		(45.17)
		(12.88)		(55.56)
Net Cash Flow (used in) Operating Activities		(41.38)		(100.73)
B. Cash Flow from Investing Activities				
Proceeds from sale of Property, Plant & Equipment	77.37		-	
(Increase)/Decrease Other Current and Non Current Loans	212.39		(214.29)	
Sales/(Purchase) of Current Investments (Net)	11.46		154.79	
Dividend received	6.83		0.65	
Investment in bank deposits (placed) / matured	(278.00)		-	
Interest received	107.17		151.45	
Net Cash Flow from Investing Activities		137.22		92.60
C. Cash Flow from Financing Activities				
Proceeds of Non Current Borrowings	121.63		95.95	
Finance Cost Paid	(135.87)		(106.63)	
Net Cash Flow (used in) Financing Activities		(14.24)		(10.68)
Net increase / (decrease) in cash and cash equivalents		81.60		(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 year		145.56		63.96

ROBERT RESOURCES LIMITED


DIRECTOR/AUTHORISED SIGN.

**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED
OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS -
(STANDALONE)**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2026				
<i>(See regulation 33 of the SEBI (LODR) Regulations, 2015)</i>				
I.	Sl. No.	Particulars	Audited 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	114.00	114.00
	2.	Total Expenditure	189.34	189.34
	3.	Net Profit/(Loss)	(40.26)	(40.26)
	4.	Earnings Per Share	(0.39)	(0.39)
	5.	Total Assets	3,011.22	3,011.22
	6.	Total Liabilities	1,272.20	1,272.20
	7.	Net Worth	1,739.02	1,739.02
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

1. **Details of Audit Qualification:**

We draw attention to Note 3 to the standalone financial statements. The Company is subject to ongoing adjudication/investigation proceedings initiated by the Securities and Exchange Board of India (SEBI). Based on our review of the available related documents and management representations obtained, we were unable to ascertain the complete nature, scope, and probable outcome of such proceedings. We have been unable to obtain sufficient appropriate audit evidence to determine whether, and to what extent, any adjustments and/or additional disclosures may be required to the accompanying Standalone Financial Statements as a consequence of the findings or orders in such proceedings.

Note No -3 in the statement of standalone 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 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.

- a. **Type of Audit Qualification:** Qualified Opinion ~~/Disclaimer of Opinion/ Adverse Opinion~~
- b. **Frequency of qualification:** The matter was reported in the audit report for the quarter ended and year March 31, 2025 and continues to be reported in the audit report for the quarter and year ended March 31, 2026.
- 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:** The financial impact, if any, arising from the aforesaid matter is presently not ascertainable pending completion of adjudication / regulatory evaluation and availability of further information.
- (iii) **Auditors' Comments on (i) or (ii) above:**

- 2 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.

Details of Audit Qualification:

We draw attention to Note 4 to the standalone financial statements, which describes that based on the nature and scale of activities carried on by the Company during the year, the Company is required to obtain registration under Section 45-IA of the Reserve Bank of India Act, 1934. However, such registration has not been obtained by the Company as at March 31, 2026.

Note No -4 in the statement of standalone audited financial results is as follows :

Based on the nature and scale of activities carried on by the Company during the year, the provisions relating to registration under Section 45-IA of the Reserve Bank of India Act, 1934 may become applicable to the Company. The management has represented that the matter is under evaluation and appropriate steps, consultations and regulatory assessments are being undertaken in this regard. Pending completion of such process, the Company has not obtained registration under the aforesaid provisions as at March 31, 2026.

- a. **Type of Audit Qualification:** Qualified Opinion / ~~Disclaimer of Opinion / Adverse Opinion~~
- e. **Frequency of qualification:** Appeared first time in this current financial year and also for quarter and year ended March 31, 2026
- b. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not applicable
- c. **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:** The financial impact, if any, arising from the aforesaid matter is presently not ascertainable pending completion of adjudication / regulatory evaluation and availability of further information.
 - (iii) **Auditors' Comments on (i) or (ii) above:**
 - (iv)

Based on the nature and scale of activities carried on by the Company during the year, the Company is required to obtain registration under Section 45-IA of the Reserve Bank of India Act, 1934. However, such registration has not been obtained by the Company as at March 31, 2026.

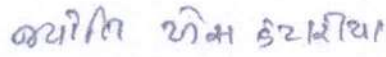
Signatories :



Mr. Jimit Patel
Managing Director

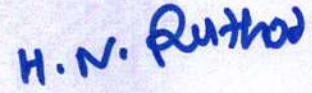


Ms. Zeal Somani
Chief Financial Officer



Mrs. Jyoti Kantariya
Chairman-Audit Committee

Date : May 30, 2026
Place : Bhavnagar



Mr. Hemal N Rathod
Partner, T R S & Associates
Date : May 30, 2026
Place : Ahmedabad





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Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended

To
The Board of Directors of
Robert Resources Limited

Report on the audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Robert Resources Limited** ('Holding Company') and its subsidiary (The Holding Company and its subsidiary together referred to as "the Group") ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, based on the consideration of the report of the other auditors on separate financial statement of Material Subsidiary to the Group referred to in other matters section below, except for the possible effects of the matters described in the basis for qualified opinion paragraph below the statement:

- includes the financial results of the following subsidiary: -
Subsidiary: Tradedeal Enterprises Private Limited (Formerly Known as Tradedeal Financial Services Private Limited)
- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the consolidated net loss and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and the year ended March 31, 2026.

Basis for Qualified Opinion

- We draw attention to Note 4 to the consolidated financial statements. The Holding Company is subject to ongoing adjudication/investigation proceedings initiated by the Securities and Exchange Board of India (SEBI). Based on our review of the available related documents and management representations obtained, we were unable to ascertain the complete nature, scope, and probable outcome of such proceedings. We have been unable to obtain sufficient appropriate audit evidence to determine whether, and to what extent, any adjustments and/or

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additional disclosures may be required to the accompanying consolidated financial statements as a consequence of the findings or orders in such proceedings.

2. We draw attention to Note 5 to the consolidated financial statements, which describes that based on the nature and scale of activities carried on by the Holding Company during the year, the Company is required to obtain registration under Section 45-IA of the Reserve Bank of India Act, 1934. However, such registration has not been obtained by the Holding Company as at March 31, 2026.

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group and in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 6 to the consolidated financial statements which indicates that the Holding Company has no revenue from operations for the year ended March 31, 2026 (previous year: Nil) and has been consistently incurring cash losses. The Holding Company is not carrying on any significant operational activities and primarily derives income from investments and other financial sources and entirely dependent on other income (comprising interest income, dividend income, and capital gains) to sustain its operations and service its obligations. Additionally, the Holding Company is subject to ongoing SEBI investigations (Refer Note 4). These events and conditions, individually and collectively, indicate the existence of a material uncertainty that may cast significant doubt on the Holding Company's ability to continue as a going concern.

Our opinion is not modified in respect of above matter.

Management and Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement, which is the responsibility of the Management of Holding Company and approved by the Board of Director's of Holding Company, has been prepared on the basis of the audited consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the consolidated net loss and other comprehensive income and other financial information of the group in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued hereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the

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Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Companies included in the group are responsible for assessing the ability of the respective company's to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors of the respective companies either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions; misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entity within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance of the Holding Company and such other entity included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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We also performed procedures in accordance with the circular no CIR/CFD/CMD/1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. The accompanying consolidated financial statement include the Audited Financial Results of one subsidiary whose financial statement reflect (before Consolidation Adjustments) Total assets of Rs. 2,461.02 Lakhs as at March 31, 2026, Total revenues of Rs. Nil and Rs.84.25 Lakhs, Total Profit\Loss After Tax of (Rs.5.62) Lakhs and Rs. 27.28 Lakhs, Total Comprehensive Income of (Rs. 3.96) Lakhs and Rs.36.87 Lakhs, for the Quarter and the Year ended March 31, 2026 respectively, and Net Cash Outflow of Rs. 23.18 Lakhs for the year ended March 31, 2026, as considered in the Statement whose financial statements audited by the other auditor, which has been approved by the respective management of this entity and have been furnished to us by the Management of Holding Company and our opinion on the audited consolidated financial statements in so far as it relates to the amounts and disclosures included in respect of this Subsidiary is based solely on the report of the other auditor and the procedures performed by us are stated in paragraph above. This Financial information is Material to the Group.
2. The Statement includes the results for the quarter ended March 31, 2026 represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

Our opinion is not modified in respect of above matters.

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

H.N. Rathod
Hemal N Rathod
Partner
Membership Number :147609
Place : Ahmedabad,
Date : May 30, 2026
UDIN:- 26147609KMIGZG3571



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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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31,2026

(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
I	Revenue from Operations	-	84.25	234.11	84.25	733.54
II	Other Income	26.69	31.41	75.82	121.19	126.99
III	Total Income (I+II)	26.69	115.66	309.93	205.44	860.53
IV	Expenses					
	a) Cost of Land,Development Rights,Constructed properties and other expenses related to Construction Activities	110.11	61.13	190.30	263.47	190.30
	b) Cost of materials consumed	-	-	-	-	-
	c) Purchase of stock-in-trade	-	-	46.45	-	227.00
	d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(110.07)	11.40	136.96	(190.90)	244.16
	e) Employee benefits expense	4.50	4.50	2.12	16.71	10.36
	f) Finance costs	33.52	34.27	118.06	135.88	121.56
	g) Depreciation and amortisation expenses	0.26	3.86	7.53	11.85	15.70
	h) Legal & Professional Expenses	-	-	-	-	-
	i) Security and Other Transactions Charges	-	-	-	-	-
	j) Other expenses	(8.31)	39.84	(77.76)	43.36	85.96
	Total Expenses (IV)	30.01	155.00	423.66	280.37	895.04
V	(Loss) before exceptional items and tax (III-IV)	(3.32)	(39.34)	(113.73)	(74.93)	(34.51)
VI	Exceptional Items	-	-	-	-	-
VII	(Loss) before tax (V-VI)	(3.32)	(39.34)	(113.73)	(74.93)	(34.51)
VIII	Tax Expense :					
	1) Current Tax	(2.44)	0.10	25.72	1.35	65.55
	2) Deferred Tax	11.22	(1.34)	(49.78)	(3.28)	(62.70)
	3) Tax in respect of earlier years	0.00	(60.01)	1.33	(60.01)	92.63
	Total tax expenses (VIII)	8.77	(61.25)	(22.73)	(61.94)	95.48
IX	Profit/(Loss) for the Period/Year from continuing operations (VII-VIII)	(12.09)	21.91	(91.00)	(12.99)	(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)	(12.09)	21.91	(91.00)	(12.99)	(129.99)
XIV	Other Comprehensive Income (Net of Taxes)					
	a) Items that will not be reclassified to profit or loss	(51.33)	(48.63)	94.36	(45.40)	193.48
	Income tax relating to items that will not be reclassified to profit or loss	14.09	0.76	(18.38)	11.42	(48.69)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income for the Period/Year	(37.24)	(47.87)	75.98	(33.98)	144.79
XV	Total Comprehensive Income for the Period/Year (XIII+XIV)	(49.33)	(25.96)	(15.02)	(46.97)	14.80
XVI	Net Profit / (Loss) attributable to:					
	(a) Owner's of the company	(12.09)	21.90	(90.98)	(13.00)	(129.97)
	(b) Non-Controlling Interest	(0.00)	0.01	(0.02)	0.01	(0.02)
XVII	Other Comprehensive Income attributable to:					
	(a) Owner's of the company	(37.24)	(47.86)	75.99	(33.99)	144.78
	(b) Non-Controlling Interest	(0.00)	(0.01)	18.37	0.01	0.01
XVIII	Total Comprehensive Income attributable to:					
	(a) Owner's of the company	(49.33)	(25.96)	(14.99)	(46.99)	14.81
	(b) Non-Controlling Interest	(0.00)	-	18.35	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
XX	Other Equity				1,072.27	1,119.25
XXI	Earnings per share (not annualised for the quarter):					
	Basic	(0.12)	0.21	(0.89)	(0.13)	(1.27)
	Diluted	(0.12)	0.21	(0.89)	(0.13)	(1.27)

Notes:

- The above consolidated audited 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 May 30,2026. The audit as required under Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015 has been completed by the statutory auditors of the company.
- The consolidated audited financial results for the quarter and year ended March 31,2026 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.
- Consolidated audited financial results for the quarter and year ended March 31,2026 includes results of its subsidiary : Subsidiary Company :Tradedeal Enterprises Private Limited (Formerly Known As Tradedeal Financial Services Private Limited)
- 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.

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.
- Based on the nature and scale of activities carried on by the Holding Company during the year, the provisions relating to registration under Section 45-1A of the Reserve Bank of India Act, 1934 may become applicable to the Holding Company. The management of the holding company has represented that the matter is under evaluation and appropriate steps, consultations and regulatory assessments are being undertaken in this regard. Pending completion of such process, the Holding Company has not obtained registration under the aforesaid provisions as at March 31, 2026.



- 6 The Holding Company has not generated any revenue from operations during the year ended March 31, 2026 and continues to primarily depend upon other income comprising interest income, dividend income, and income from investments for sustaining its operations and meeting its financial obligations. Further, the Holding Company has incurred cash losses during the current and previous financial year and is also subject to ongoing SEBI proceedings as referred in Note 4 above. These conditions indicate the existence of material uncertainty which may cast significant doubt on the Holding Company's ability to continue as a going concern. However, the accompanying consolidated financial results have been prepared on a going concern basis considering Holding company's management assessment of future business plans, realizable value of investments and financial support available to the Holding Company.
- 7 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.
- 8 The Figures for the quarter ended March 31,2026 and March 31,2025 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.
- 9 The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Bhavnagar
Date : May 30,2026.



For and on behalf of Board of Directors
Robert Resources Limited

X

A handwritten signature in blue ink, appearing to read "Jimit Patel".

Managing Director
Jimit Patel
DIN :- 10309343

ROBERT RESOURCES LIMITED
Consolidated Audited Statement of Assets & Liabilities as at March 31, 2026

(Rs. in lakhs)

Particulars	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
A ASSETS		
1 Non-current assets	3.28	109.96
(a) Property, Plant and Equipments	-	-
(b) Goodwill	-	-
(c) Capital work-in-progress	0.31	0.35
(d) Other Intangible Assets	-	-
(e) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans	6.65	9.15
(iii) Other Financial Assets	41.80	27.09
(f) Deferred Tax Assets (Net)	-	-
(g) Other non-current assets	-	-
Subtotal - Non-current assets	52.04	146.55
2 Current assets	1,171.54	980.64
(a) Inventories	-	-
(b) Financial Assets	1,151.73	869.88
(i) Investments	11.38	81.82
(ii) Trade Receivables	280.52	222.10
(iii) Cash and Cash Equivalents	297.81	15.26
(iv) Bank Balances other than (iii) above	688.75	1,313.45
(v) Loans	85.79	47.30
(c) Current Tax Assets (Net)	11.54	30.40
(d) Other current assets	-	-
Subtotal - Current assets	3,699.06	3,560.85
TOTAL ASSETS	3,751.10	3,707.40
B. EQUITY AND LIABILITIES		
1 Equity	1,024.50	1,024.50
(a) Share Capital	1,072.27	1,119.25
(b) Other Equity	2,096.77	2,143.75
Total - Equity attributable to equity holders of the company	0.10	0.08
(c) Non-controlling interest	-	-
Total - Equity	2,096.87	2,143.83
2 Non Current Liabilities		
(a) Financial Liabilities	1,253.87	1,131.97
(i) Borrowings	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Subtotal - Non-current liabilities	1,253.87	1,131.97
3 Current liabilities		
(a) Financial Liabilities	250.55	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
Total outstanding dues of Micro and Small Enterprises	122.92	405.07
Total outstanding dues of other than Micro and Small En	-	-
(iii) Other current financial liabilities	26.89	26.53
(b) Other current liabilities	-	-
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Subtotal - Current liabilities	400.36	431.60
TOTAL EQUITY AND LIABILITIES	3,751.10	3,707.40

ROBERT RESOURCES LIMITED

DIRECTOR/AUTHORISED SIGN.

ROBERT RESOURCES LIMITED
Consolidated Audited Statement of Cash Flow for the year ended March 31, 2026

(Rs. in lakhs)

Particulars	Year ended March 31, 2026 (Audited)		Year ended March 31, 2025 (Audited)	
A. Cash Flow from Operating Activities		(74.93)		(34.51)
(Loss) Before Tax			15.70	
Adjustments for :			121.56	
Depreciation and Amortisation Expenses	11.85		(121.36)	
Finance Cost	135.88		-	
Interest Income	(113.13)		-	
Loss on Sale of Property, Plant & Equipment	17.49		(0.66)	
Dividend Income	(6.83)	45.26		15.25
Operating Profit Before Working Capital Changes		(29.67)		(19.26)
Working Capital Changes			56.54	
Adjustments for	21.42			
(Increase)/Decrease, Other Non Current and Current Financial Assets ,Other Non Current and Current Assets			367.12	
(Increase)/Decrease Trade receivables	70.44		244.16	
(Increase)/Decrease Inventories	(190.90)		255.43	
(Increase)/Decrease Trade payables	(282.15)		(138.45)	
Increase/ (Decrease) Other Non Current and Current Financial Liability and Non Current and Current Liability & Provisions	0.36			
Net Cash Flow Generated from Operating Activities		(380.83)		784.80
Direct Taxes Paid (Net)		(410.50)		765.54
		20.17		(109.98)
Net Cash Flow (used in) Operating Activities		(390.33)		655.56
B. Cash Flow from Investing Activities			485.45	
Sales/(Purchase) of Current Investments (Net)	(327.25)		(663.12)	
(Increase)/Decrease Other Current and Non Current Loans (Net)	624.70		-	
Investment in bank deposits (placed) / matured	(282.55)		-	
Proceeds from sale of Property, Plant & Equipment	77.33		0.66	
Dividend received	6.83		121.36	
Interest received	113.13	212.18		(55.65)
Net Cash Flow from / (used in) Investing Activities			(442.62)	
C. Cash Flow from Financing Activities	121.90			
Proceeds of Non Current Borrowings	250.55		(121.56)	
Proceeds/(Repayment) Current Borrowings (Net)	(135.88)			
Finance Cost Paid		236.57		(564.18)
Net Cash Flow from / (used in) Financing Activities		58.42		35.73
Net increase / (decrease) in cash and cash equivalents		222.10		186.37
Cash and cash equivalent at the beginning of the year		280.52		222.10
Cash and cash equivalent at the end of the year				

ROBERT RESOURCES LIMITED
(Signature)
DIRECTOR / AUTHORISED SIGN.

**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED
OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS –
(CONSOLIDATED)**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2026				
<i>(See regulation 33 of the SEBI (LODR) Regulations, 2015)</i>				
I.	Sl. No.	Particulars	Audited Figures	Adjusted Figures
			(as reported before adjusting for qualifications)	(audited figures after adjusting for qualifications)
			(Rs. in lakhs except EPS)	(Rs. in lakhs except EPS)
	1.	Turnover / Total income	205.44	205.44
	2.	Total Expenditure	280.37	280.37
	3.	Net Profit/(Loss)	(12.99)	(12.99)
	4.	Earnings Per Share	(0.13)	(0.13)
	5.	Total Assets	3,751.10	3,751.10
	6.	Total Liabilities	1,654.23	1,654.23
	7.	Net Worth	2,096.87	2,096.87
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

1. Details of Audit Qualification:

We draw attention to Note 4 to the consolidated financial statements. The Holding Company is subject to ongoing adjudication/investigation proceedings initiated by the Securities and Exchange Board of India (SEBI). Based on our review of the available related documents and management representations obtained, we were unable to ascertain the complete nature, scope, and probable outcome of such proceedings. We have been unable to obtain sufficient appropriate audit evidence to determine whether, and to what extent, any adjustments and/or additional disclosures may be required to the accompanying Consolidated Financial Statements as a consequence of the findings or orders in such proceedings.

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.

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:** The matter was reported in the audit report for the quarter ended and year March 31, 2025 and continues to be reported in the audit report for the quarter and year ended March 31, 2026.
- 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: The financial impact, if any, arising from the aforesaid matter is presently not ascertainable pending completion of adjudication / regulatory evaluation and availability of further information.

(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 5 to the consolidated financial statements, which describes that based on the nature and scale of activities carried on by the Holding Company during the year, the Company is required to obtain registration under Section 45-IA of the Reserve Bank of India Act, 1934. However, such registration has not been obtained by the Holding Company as at March 31, 2026.

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

Based on the nature and scale of activities carried on by the Holding Company during the year, the provisions relating to registration under Section 45-IA of the Reserve Bank of India Act, 1934 may become applicable to the Holding Company. The management of the holding company has represented that the matter is under evaluation and appropriate steps, consultations and regulatory assessments are being undertaken in this regard. Pending completion of such process, the Holding Company has not obtained registration under the aforesaid provisions as at March 31, 2026.

- a. **Type of Audit Qualification:** Qualified Opinion / ~~Disclaimer of Opinion / Adverse Opinion~~
- b. **Frequency of qualification:** The matter has been reported for the first time in the audit report for the quarter and year ended March 31, 2026.
- 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: The financial impact, if any, arising from the aforesaid matter is presently not ascertainable pending completion of adjudication / regulatory evaluation and availability of further information.

(iii) Auditors' Comments on (i) or (ii) above:

Based on the nature and scale of activities carried on by the Holding Company during the year, the provisions relating to registration under Section 45-IA of the Reserve Bank of India Act, 1934 may become applicable to the Holding Company. The management of the holding company has represented that the matter is under evaluation and appropriate steps, consultations and regulatory assessments are being undertaken in this regard. Pending completion of such process, the Holding Company has not obtained registration under the aforesaid provisions as at March 31, 2026.

Signatories :



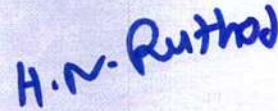
Mr. Jimit Patel
Managing Director



Ms. Zeal Somani
Chief Financial Officer



Mrs. Jyoti Kantariya
Chairman-Audit Committee



Mr. Hemal N Rathod
Partner, T R S & Associates
Date : May 30, 2026
Place : Ahmedabad



Date : May 30, 2026
Place : Bhavnagar