

**ROBERT RESOURCES LIMITED**

CIN: - I99999C119627E0966012

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020**

(Rs. in lakhs except EPS)

| Particulars   | Quarter Ended   |                 |                 |                 |                 | Year Ended      |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|   | 30/09/2020      | 30/06/2020      | 30/09/2019      | 30/09/2020      | 30/09/2019      |                 |
| <b>I</b> Revenue from Operations  | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Audited)       |
| <b>II</b> Other Income  | 45.93           | 3.95            | -               | 49.88           | 0.10            | 63.25           |
| <b>III</b> Total Income (I+II)  | 45.93           | 3.95            | -               | 49.88           | 0.10            | 63.25           |
| <b>IV</b> Expenses  |                 |                 |                 |                 |                 |                 |
| a) Cost of materials consumed   | -               | -               | -               | 0.64            | -               | 0.96            |
| b) Purchase of stock-in-trade   | -               | -               | -               | 0.66            | 7.97            | 30.47           |
| c) Changes in inventories of finished goods, work-in-progress and stock-in-trade          | -               | -               | -               | 4.94            | -               | 4.47            |
| d) Employee benefits expense  | 0.64            | 0.28            | -               | 0.64            | -               | -               |
| e) Finance costs  | 0.38            | -               | -               | 0.66            | -               | -               |
| f) Depreciation and amortisation expenses   | -               | -               | -               | -               | -               | -               |
| g) Legal & Professional Expenses  | -               | -               | -               | 36.35           | -               | -               |
| h) Loss from Future and Options Trading & Mutual Fund                                     | 20.16           | 15.19           | 2.99            | 4.04            | 4.76            | 2.44            |
| i) Other expenses   | 1.71            | 2.33            | 7.93            | 4.04            | 4.76            | 2.44            |
| <b>Total Expenses (IV)</b>  | <b>22.89</b>    | <b>18.80</b>    | <b>7.93</b>     | <b>41.69</b>    | <b>12.73</b>    | <b>38.34</b>    |
| <b>V</b> Profit / (Loss) before exceptional items and tax (III-IV)                        | <b>23.04</b>    | <b>(14.85)</b>  | <b>(7.93)</b>   | <b>8.19</b>     | <b>(12.63)</b>  | <b>24.91</b>    |
| <b>VI</b> Exceptional Items   |                 |                 |                 |                 |                 |                 |
| <b>VII</b> Profit / (Loss) before tax (V-VI)  | <b>23.04</b>    | <b>(14.85)</b>  | <b>(7.93)</b>   | <b>8.19</b>     | <b>(12.63)</b>  | <b>24.91</b>    |
| <b>VIII</b> Tax Expense :   |                 |                 |                 |                 |                 |                 |
| 1) Current Tax  | 2.06            | -               | -               | 2.06            | -               | 20.73           |
| 2) Deferred Tax   | -               | -               | -               | -               | -               | -               |
| <b>Total tax expenses (VIII)</b>  | <b>2.06</b>     | <b>-</b>        | <b>-</b>        | <b>2.06</b>     | <b>-</b>        | <b>20.73</b>    |
| <b>IX</b> Profit / (Loss) for the period from continuing operations (VII-VIII)            | <b>20.98</b>    | <b>(14.85)</b>  | <b>(7.93)</b>   | <b>6.13</b>     | <b>(12.63)</b>  | <b>4.18</b>     |
| <b>X</b> Profit / (Loss) from discontinued operations                                     | -               | -               | -               | -               | -               | -               |
| <b>XI</b> Tax expense of discontinued operations  | -               | -               | -               | -               | -               | -               |
| <b>XII</b> Profit / (Loss) for the period from discontinued operations (after tax) (X-XI) | -               | -               | -               | -               | -               | -               |
| <b>XIII</b> Profit / (Loss) for the period (IX + XII)                                     | <b>20.98</b>    | <b>(14.85)</b>  | <b>(7.93)</b>   | <b>6.13</b>     | <b>(12.63)</b>  | <b>4.18</b>     |
| <b>XIV</b> Other Comprehensive Income ( Net of Taxes )                                    |                 |                 |                 |                 |                 |                 |
| a) Items that will not be reclassified to profit or loss                                  | -2.84           | 23.42           | 22.17           | 20.58           | 21.46           | (94.59)         |
| b) Items that will be reclassified to profit or loss                                      | -0.58           | 6.71            | -               | 6.13            | -               | 192.46          |
| <b>XV</b> Total Comprehensive Income for the period (XIII+XIV)                            | <b>17.56</b>    | <b>15.28</b>    | <b>14.24</b>    | <b>32.84</b>    | <b>8.83</b>     | <b>102.05</b>   |
| <b>XVI</b> Paid up Equity Share Capital (Face Value of Rs. 10/- each)                     | <b>1,024.50</b> | <b>1,024.50</b> | <b>1,024.50</b> | <b>1,024.50</b> | <b>1,024.50</b> | <b>1,024.50</b> |
| <b>XVII</b> Earnings Per Share  |                 |                 |                 |                 |                 |                 |
| Basic   | 0.20            | (0.14)          | (0.08)          | 0.06            | (0.12)          | 0.04            |
| Diluted   | 0.20            | (0.14)          | (0.08)          | 0.06            | (0.12)          | 0.04            |

**Notes:**  
 1 The above Unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 13, 2020. The Statutory Auditors of the company have carried out a limited review of the above Unaudited financial results.

2 The Unaudited financial results for the quarter and half year ended September 30, 2020 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 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.

4 **Estimation uncertainty relating to Health Pandemic on COVID-19** :-The Company has used the principles of prudence in applying judgements, estimates and assumptions including sensitivity analysis and In assessing the recoverability of receivables including unutilized receivables, contract assets and contract costs and certain investments, it has also considered internal and external information upto the date of approval of these unaudited financial results including economic forecasts. The impact of the global health pandemic may be different from that estimated as at the date of approval of these audited financial results and will continue to closely monitor any material changes to future economic conditions.

5 The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Bhavnagar  
 Date : November 13, 2020

For and on behalf of Board of Directors  
 Robert Resources Limited  
 Hanif Sinaah  
 Managing Director  
 (DIN : 07497812)



**ROBERT RESOURCES LTD**
**Statement of Assets and Liabilities**

(Rs. in lakhs)

| Particulars   | As at 30th<br>September, 2020<br>(Unaudited) | As at 31st March,<br>2020<br>(Audited) |
|---|--|--|
| <b>A ASSETS</b>   |  |  |
| <b>1 Non-current assets</b>                                     |  |  |
| (a) Property, Plant and Equipments                              | -  | -                                      |
| (b) Capital work-in-progress                                    | -  | -                                      |
| (c) Other Intangible Assets                                     | -  | -                                      |
| (d) Financial Assets  | -  | -                                      |
| (i) Investments   | -  | -                                      |
| (ii) Loans  | -  | -                                      |
| (iii) Other Financial Assets                                    | -  | -                                      |
| (e) Deferred Tax Assets (Net)                                   | 1.10   | 10.05                                  |
| (f) Other non-current assets                                    | -  | -                                      |
| Subtotal - Non-current assets                                   | 1.10   | 10.05                                  |
| <b>2 Current assets</b>   |  |  |
| (a) Inventories   | -  | -                                      |
| (b) Financial Assets  |  |  |
| (i) Investments   | 676.82                                       | 1,092.18                               |
| (ii) Trade Receivables  | -  | -                                      |
| (iii) Cash and Cash Equivalents                                 | 0.04   | 1.82                                   |
| (iv) Bank Balances other than (iii) above                       | -  | -                                      |
| (v) Others  | 480.00                                       | 48.30                                  |
| (c) Current Tax Assets (Net)                                    | -  | -                                      |
| (d) Other current assets  | 256.60                                       | 280.15                                 |
| Subtotal - Current assets                                       | 1,413.46                                     | 1,422.45                               |
| <b>TOTAL ASSETS</b>   | <b>1,414.56</b>                              | <b>1,432.50</b>                        |
| <b>B. EQUITY AND LIABILITIES</b>                                |  |  |
| <b>1 Equity</b>   |  |  |
| (a) Share Capital   | 1,024.50                                     | 1,024.50                               |
| (b) Other Equity  | 190.42                                       | 157.58                                 |
| Subtotal - Shareholders' funds                                  | 1,214.92                                     | 1,182.08                               |
| <b>2 Non Current Liabilities</b>                                |  |  |
| (a) Financial Liabilities                                       |  |  |
| (i) Borrowings  | 133.00                                       | 164.00                                 |
| (b) Provisions  | -  | -                                      |
| (c) Deferred tax liabilities (Net)                              | -  | -                                      |
| (d) Other non-current liabilities                               | -  | -                                      |
| Subtotal - Non-current liabilities                              | 133.00                                       | 164.00                                 |
| <b>3 Current liabilities</b>                                    |  |  |
| (a) Financial Liabilities                                       |  |  |
| (i) Borrowings  | -  | -                                      |
| (ii) Trade payables   |  |  |
| Total outstanding dues of Micro and Small Enterprises           | -  | -                                      |
| Total outstanding dues of other than Micro and Small Enterprise | 2.01   | 3.97                                   |
| (iii) Other current financial liabilities                       | -  | -                                      |
| (b) Other current liabilities                                   | 38.79  | 64.37                                  |
| (c) Current Provisions  | -  | -                                      |
| (d) Current Tax Liabilities (Net)                               | 25.84  | 18.08                                  |
| Subtotal - Current liabilities                                  | 66.64  | 86.42                                  |
| <b>TOTAL EQUITY AND LIABILITIES</b>                             | <b>1,414.56</b>                              | <b>1,432.50</b>                        |

For and on behalf of Board of Directors

Robert Resources Limited

*H. K. Shekh*

**Hanif Shekh**  
**Managing Director**  
**(DIN : 07497812)**



Place : Bhavnagar

Date : November 13, 2020

**ROBERT RESOURCES LIMITED**  
Statement of Cash Flow for the year period ended September 30, 2020

(Rs. in lakhs)

| Particulars   | For The Period Ended September 30, 2020<br>(Unaudited) | Year ended March 31, 2020<br>(Audited) |
|---|--|--|
| <b>A. Cash Flow from Operating Activities</b>   | <b>8.19</b>  | <b>24.91</b>                           |
| Profit Before Tax   | 0.66   | 30.47                                  |
| Adjustments for:  |  |  |
| Finance Cost  | (6.50)   | (16.62)                                |
| Interest Received   | 36.35  | (23.87)                                |
| Profit / (Loss) from sale of Current Investment   |  | (1.80)                                 |
| Dividend Income   | 30.51  | -                                      |
| <b>Operating Profit Before Working Capital Changes</b>                                      | <b>38.70</b>   | <b>13.29</b>                           |
| <b>Working Capital Changes</b>  |  |  |
| Adjustments for   |  |  |
| (Increase)/Decrease Trade & Other receivables, Other Financial Assets, Other Current Assets | (352.44)   | (225.23)                               |
| Increase/ (Decrease) Trade & Other Financial Liability and Current Liability & Provisions   | (19.79)  | 59.00                                  |
| <b>Net Cash Flow from Operating Activities</b>  | <b>(372.22)</b>  | <b>(166.23)</b>                        |
| <b>B. Cash Flow from Investing Activities</b>   | <b>(333.52)</b>  | <b>(152.94)</b>                        |
| Sales/(Purchase) of Current Investments (Net)   | 356.90   | 329.95                                 |
| Dividend Income   | 6.50   | 1.80                                   |
| Interest and Other Income   |  | 16.62                                  |
| <b>Net Cash Flow (used in) Investing Activities</b>   | <b>383.40</b>  | <b>348.17</b>                          |
| <b>C. Cash Flow from Financing Activities</b>   |  |  |
| Proceeds/(Repayment) of long term borrowings  | (31.00)  | (166.41)                               |
| Interest Paid   | (0.66)   | (30.47)                                |
| <b>Net Cash Flow from / (used in) Financing Activities</b>                                  | <b>(31.66)</b>   | <b>(196.88)</b>                        |
| <b>Net Increase / (decrease) in cash and cash equivalents</b>                               | <b>1.82</b>  | <b>(1.65)</b>                          |
| <b>Cash and cash equivalent at the beginning of the year</b>                                | <b>0.04</b>  | <b>3.47</b>                            |
| <b>Cash and cash equivalent at the end of the year</b>                                      | <b>1.82</b>  | <b>1.82</b>                            |

