

ROBERT RESOURCES LIMITED

CIN: - L99999GJ1982PLC096012

REGD. OFF: - 3rd FLOOR, PLOT NO 1067, OPP. BINDU NIVAS, KALIYABID ROAD

BHAVNAGAR-364001, GUJARAT, Contact No: +91- 6358905872

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

Date: 14th November, 2022

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,
Scrip Code: 10028181**

Dear Sir,

Kindly acknowledge that the board meeting was held today i.e. on Monday, 14th November, 2022 at the registered office of the company at 5.00 p.m. and was concluded at 6.30 p.m. The following are the outcomes of the said meeting:

1. The board has considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2022.

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

- a) Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on 30th September, 2022
- b) Limited Review Reports by Auditors of the Company on Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on 30th September, 2022.

Further, in terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby declare that the Statutory Auditors of the Company have expressed unmodified opinion(s) in its report pertaining to the Unaudited financial results for the year ended 30th September, 2022.

Kindly acknowledge the receipt of the same.

Thanking you,

FOR, ROBERT RESOURCES LIMITED

HANIF KASAMBHAI
SHEKH

Digitally signed by HANIF
KASAMBHAI SHEKH
Date: 2022.11.14 17:20:18
+05'30'

**MANAGING DIRECTOR
HANIF SHEKH
DIN: 07497812**

ROBERT RESOURCES LIMITED

CIN: - L99999GJ1982PLC096012

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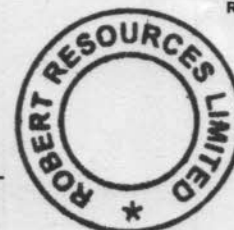
Email: - robertresourceslimited@gmail.com Website: - www.robertresources.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022
(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	0.78	0.90	43.00	1.68	43.27	81.77
III	Total Income (I+II)	0.78	0.90	43.00	1.68	43.27	81.77
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	-	-	-	-	-	-
	d) Employee benefits expense	1.64	1.50	1.90	3.14	3.33	6.29
	e) Finance costs	-	-	0.03	-	0.03	0.03
	f) Depreciation and amortisation expenses	-	-	-	-	-	-
	g) Legal & Professional Expenses	-	1.45	(1.15)	1.45	-	-
	h) Loss from Future & Options Trading & on Mutual Fund	-	-	(74.31)	-	-	-
	i) Security and Other Transactions Charges	0.89	-	22.62	0.89	22.62	54.17
	j) Other expenses	(0.68)	1.02	(6.71)	0.34	2.23	5.80
	Total Expenses (IV)	1.85	3.97	(57.62)	5.82	28.21	66.29
V	Profit / (Loss) before exceptional items and tax (III-IV)	(1.07)	(3.07)	100.62	(4.14)	15.06	15.48
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	(1.07)	(3.07)	100.62	(4.14)	15.06	15.48
VIII	Tax Expense :						
	1) Current Tax	(0.24)	41.31	2.26	41.07	8.66	34.12
	2) Deferred Tax	-	-	-	-	-	-
	3) Tax In respect of earlier years	-	-	-	-	-	-
	Total tax expenses (VIII)	(0.24)	41.31	2.26	41.07	8.66	35.64
IX	Profit for the period from continuing operations (VII-VIII)	(0.83)	(44.38)	98.36	(45.21)	6.40	(20.16)
X	Profit from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	(0.83)	(44.38)	98.36	(45.21)	6.40	(20.16)
XIV	Other Comprehensive Income (Net of Taxes)						
	a) Items that will not be reclassified to profit or loss	1.14	154.15	1.07	155.29	63.03	284.27
	b) Items that will be reclassified to profit or loss	0.32	0.21	0.40	0.53	1.13	0.90
XV	Total Comprehensive Income for the period (XIII+XIV)	0.63	109.98	99.83	110.61	70.56	265.01
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50
XVII	Earnings per share						
	Basic	(0.01)	(0.43)	0.96	(0.44)	0.06	(0.20)
	Diluted	(0.01)	(0.43)	0.96	(0.44)	0.06	(0.20)

Notes:

- The above standalone unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 14, 2022. The Statutory Auditors of the company have carried out a limited review of the above financial results.
- The standalone unaudited financial results for the quarter and half year ended September 30, 2022 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 Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. Final rules are yet to be notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any.
- The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operation of the Company fall under only one Business which is considered to be the only reportable business segment.
- The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

For and on behalf of Board of Directors
Robert Resources Limited

H. K. Sheikh
 Managing Director
 Hanif Sheikh
 DIN :- 07497812

Place : Bhavnagar
 Date : November 14, 2022

ROBERT RESOURCES LTD

Standalone Statement of Assets & Liabilities as at September 30,2022

(Rs. in lakhs)

Particulars	As at 30th September, 2022 (Unaudited)	As at 31st March, 2022 (Audited)
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	-	-
(b) Capital work-in-progress	-	-
(c) Other Intangible Assets	-	-
(d) Financial Assets		
(i) Investments	509.81	509.81
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(e) Deferred Tax Assets (Net)	33.59	-
(f) Other non-current assets	-	-
Subtotal - Non-current assets	543.40	509.81
2 Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	743.95	1,070.68
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	1.11	122.59
(iv) Bank Balances other than (iii) above	-	-
(v) Others	5.11	6.06
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	557.54	26.91
Subtotal - Current assets	1,307.71	1,226.24
TOTAL ASSETS	1,851.11	1,736.05
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	1,024.50	1,024.50
(b) Other Equity	597.33	486.72
Subtotal - Shareholders' funds	1,621.83	1,511.22
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	173.76	153.76
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	55.64
(d) Other non-current liabilities	-	-
Subtotal - Non-current liabilities	173.76	209.40
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 Enterprise	1.80	2.49
(iii) Other current financial liabilities	-	-
(b) Other current liabilities	1.95	2.10
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	51.77	10.84
Subtotal - Current liabilities	55.52	15.43
TOTAL EQUITY AND LIABILITIES	1,851.11	1,736.05



ROBERT RESOURCES LTD
Standalone Statement of Cash Flow for the half year ended September 30, 2022

(Rs. in lakhs)

Particulars	Half year ended September 30, 2022 (Unaudited)	Year ended March 31, 2022 (Audited)
A. Cash Flow from Operating Activities		
Profit Before Tax	(4.14)	15.48
Adjustments for:		
Finance Cost	(0.49)	0.03
Interest Received	-	(29.11)
Profit / (Loss) from sale of Current Investment	(0.54)	(24.67)
Dividend Income	-	(3.38)
Operating Profit Before Working Capital Changes	(5.17)	(57.12)
Working Capital Changes		
Adjustments for		
(Increase)/Decrease Trade & Other receivables, Other Financial Assets, Other Current Assets	(529.58)	762.36
Increase/ (Decrease) Trade & Other Financial Liability and Current Liability & Provisions	(0.82)	(11.20)
Net Cash Flow Generated from Operating Activities	(530.40)	751.16
Direct taxes paid (Net)	(535.57)	709.52
	(0.14)	(29.58)
Net Cash Flow from Investing Activities	(535.71)	679.54
B. Cash Flow from Investing Activities		
Sales/(Purchase) of Current Investments (Net)	393.20	(536.33)
Dividend Income	0.54	3.38
Interest and Other Income	0.49	29.11
Net Cash Flow (used in) Investing Activities	394.23	(503.84)
C. Cash Flow from Financing Activities		
Proceeds/(Repayment) of long term borrowings	20.00	(53.17)
Interest Paid	-	(0.03)
Net Cash Flow from / (used in) Financing Activities	20.00	(53.20)
Net Increase / (decrease) in cash and cash equivalents	(121.48)	122.50
Cash and cash equivalent at the beginning of the year	122.59	0.09
Cash and cash equivalent at the end of the year	1.11	122.59



H. K. Shaleh



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

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Robert Resources Limited** ("the company") for the quarter and Half year ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. . Our responsibility is to express a conclusion on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information Performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





HSK & CO LLP

Chartered Accountants

410, 4th Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.
Phone : +91-79-40058744 / 40326773 • E-mail : htco.ca@gmail.com • ssshah.ca@gmail.com

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular, including the manner in which it is to be disclosed or that it contains any material misstatement.



Place : Ahmedabad,
Date : November 14, 2022

For, H S K & Co LLP.
Chartered Accountants
FRN 117014W

CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:-22115947BDBLQA6932

ROBERT RESOURCES LIMITED

CIN: - L99999GJ1982PLC096012

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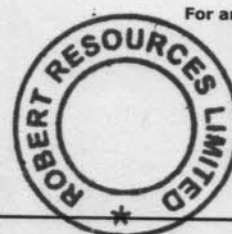
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	2,120.96	-	-	2,120.96	-	-
II	Other Income	54.07	42.85	43.00	96.92	43.27	81.77
III	Total Income (I+II)	2,175.03	42.85	43.00	2,217.88	43.27	81.77
IV	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	2,011.90	-	-	2,011.90	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	1.64	1.50	1.90	3.14	3.33	6.29
	e) Finance costs	0.08	-	0.03	0.08	0.03	0.03
	f) Depreciation and amortisation expenses	-	-	-	-	-	-
	g) Legal & Professional Expenses	-	-	(1.15)	-	-	-
	h) Loss from Future & Options Trading & on Mutual Fund	-	-	(74.31)	-	-	-
	i) Security and Other Transactions Charges	5.87	10.55	22.62	16.42	22.62	54.17
	j) Other expenses	1.60	4.20	(6.71)	5.80	2.23	5.80
	Total Expenses (IV)	2,021.09	16.25	(57.62)	2,037.34	28.21	66.29
V	Profit / (Loss) before exceptional items and tax (III-IV)	153.94	26.60	100.62	180.54	15.06	15.48
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	153.94	26.60	100.62	180.54	15.06	15.48
VIII	Tax Expense :						
	1) Current Tax	46.49	59.58	2.26	106.07	8.66	34.12
	2) Deferred Tax	-	-	-	-	-	-
	3) Tax In respect of earlier years	-	-	-	-	-	-
	Total tax expenses (VIII)	46.49	59.58	2.26	106.07	8.66	35.64
IX	Profit for the period from continuing operations (VII-VIII)	107.45	(32.98)	98.36	74.47	6.40	(20.16)
X	Profit from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	107.45	(32.98)	98.36	74.47	6.40	(20.16)
XIV	Other Comprehensive Income (Net of Taxes)						
	a) Items that will not be reclassified to profit or loss	140.43	48.41	1.07	188.84	63.03	284.27
	b) Items that will be reclassified to profit or loss	0.31	0.21	0.40	0.52	1.13	0.90
XV	Total Comprehensive Income for the period (XIII+XIV)	248.19	15.64	99.83	263.83	70.56	265.01
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50
XVII	Earnings per share						
	Basic	1.05	(0.32)	0.96	0.73	0.06	(0.20)
	Diluted	1.05	(0.32)	0.96	0.73	0.06	(0.20)
XVIII	Net Profit / (Loss) attributable to:						
	(a) Owner's of the company	107.44	(32.98)	98.36	74.46	6.40	(20.16)
	(b) Non-Controlling Interest	0.01	-	-	0.01	-	-
XIX	Other Comprehensive Income attributable to:						
	(a) Owner's of the company	140.73	48.62	1.47	189.35	64.16	285.17
	(b) Non-Controlling Interest	0.01	-	-	0.01	-	-
XX	Total Comprehensive Income attributable to:						
	(a) Owner's of the company	248.17	15.64	99.83	263.81	70.56	265.01
	(b) Non-Controlling Interest	0.02	-	-	0.02	-	-

Notes:

- 1 The above consolidated unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on November 14,2022. The Statutory Auditors of the company have carried out a limited review of the above financial results.
- 2 The consolidated unaudited financial results for the quarter and half year ended September 30,2022 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 Unaudited Consolidated Financial Results for the quarter and half year ended September 30,2022 includes results of its subsidiary : Subsidiary Company : Tradedeal Financial Services Private Limited.
- 4 The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. Final rules are yet to be notified. The Group will assess the impact of the Code when it comes into effect and will record related impact, if any.
- 5 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.
- 6 The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Bhavnagar
Date : November 14,2022



For and on behalf of Board of Directors
Robert Resources Limited

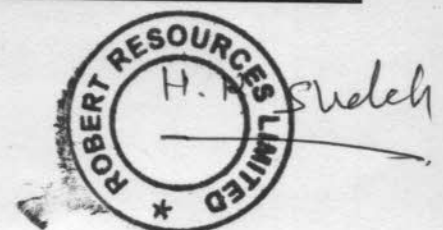
H. K. Sheikh
Managing Director
Hanif Shekh
DIN :- 07497812

ROBERT RESOURCES LTD

Consolidated Statement of Assets & Liabilities as at September 30, 2022

(Rs. in lakhs)

Particulars	As at 30th September, 2022 (Unaudited)	As at 31st March, 2022 (Audited)
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	214.00	7.39
(b) Goodwill	-	-
(c) Capital work-in-progress	-	-
(d) Other Intangible Assets	1.21	1.21
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	11.54	119.25
(f) Deferred Tax Assets (Net)	49.97	-
(g) Other non-current assets	-	-
Subtotal - Non-current assets	276.72	127.85
2 Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	1,099.35	1,123.54
(ii) Trade Receivables	2,371.21	-
(iii) Cash and Cash Equivalents	357.83	199.71
(iv) Bank Balances other than (iii) above	17.26	17.26
(v) Other Financial Assets	310.12	397.37
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	242.16	31.42
Subtotal - Current assets	4,397.93	1,769.30
TOTAL ASSETS	4,674.65	1,897.15
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	1,024.50	1,024.50
(b) Other Equity	789.84	526.04
Subtotal - Equity attributable to equity holders of the company	1,814.34	1,550.54
(c) Non-controlling interest	0.08	0.06
Total - Equity	1,814.42	1,550.60
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	398.76	272.76
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	54.97
(d) Other non-current liabilities	-	-
Subtotal - Non-current liabilities	398.76	327.73
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	2,386.57	2.76
(iii) Other current financial liabilities		
(b) Other current liabilities	22.00	2.50
(c) Current Provisions	-	-
(d) Current Tax Liabilities (Net)	52.90	13.56
Subtotal - Current liabilities	2,461.47	18.82
TOTAL EQUITY AND LIABILITIES	4,674.65	1,897.15



ROBERT RESOURCES LTD
Consolidated Statement of Cash Flow for the half year ended September 30,2022

(Rs. in lakhs)

Particulars	Half year ended September 30,2022 (Unaudited)	Year ended March 31, 2022 (Audited)
A. Cash Flow from Operating Activities		
Profit Before Tax	180.53	15.48
Adjustments for :		
Depreciation and Amortisation Expenses	-	-
Finance Cost	0.08	6.29
Interest Received	(0.90)	(29.11)
Profit / (Loss) from sale of Current Investment	-	(24.68)
Dividend Income	(0.54)	(3.38)
Operating Profit Before Working Capital Changes	(1.36)	(50.88)
Working Capital Changes	179.17	(35.40)
Adjustments for		
(Increase)/Decrease Trade & Other receivables, Other Financial Assets, Other Current Assets	#	247.28
Increase/ (Decrease) Trade & Other Financial Liability and Current Liability & Provisions	#	(10.53)
Net Cash Flow Generated from Operating Activities	(268.27)	236.75
Direct taxes paid (Net)	(89.10)	201.35
	(66.73)	(27.26)
Net Cash Flow from Operating Activities	(155.83)	174.09
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(206.61)	
Proceeds from sale of Property, Plant & Equipment	-	
Sales/(Purchase) of Current Investments (Net)	393.20	(66.51)
Dividend Income	0.54	3.38
Interest and Other Income	0.90	29.11
Net Cash Flow (used in) Investing Activities	188.03	(34.02)
C. Cash Flow from Financing Activities		
Proceeds/(Repayment) of long term borrowings	126.00	65.83
Interest Paid	(0.08)	(6.29)
Net Cash Flow from / (used in) Financing Activities	125.92	59.55
Net increase / (decrease) in cash and cash equivalents	158.12	199.62
Cash and cash equivalent at the beginning of the year	199.71	0.09
Cash and cash equivalent at the end of the year	357.83	199.71



H. K. Sulekh



HSK & CO LLP

Chartered Accountants

410, 4th Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.
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Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of Robert Resources Limited Pursuant to the Regulation 33 of the SEBI (Listing Requirements Obligations and Disclosure) Regulations 2015, as amended

Review Report to the Board of Directors of
Robert Resources Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Robert Resources Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and Half Year ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410. "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





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

4. The Statement includes the results of the following subsidiary:
- Tradedeal Financial Services Private Limited

5. The Statement includes the consolidated Unaudited financial results and other unaudited financial information of one subsidiary, which have not been reviewed, whose financial results reflect total assets of Rs. 3652.96 lakhs as at September 30, 2022 and total revenues of Rs. 2120.96 lakhs for the quarter ended 30th September, 2022 and Rs. 2120.96 lakhs for the period from 1st April, 2022 to 30th September, 2022, total net profit after tax of Rs. 108.30 lakhs for the quarter ended 30th September, 2022 and Rs. 119.67 lakhs for the period from 1st April, 2022 to 30th September, 2022, total comprehensive income of Rs. 247.60 lakhs for the quarter ended 30th September, 2022 and Rs. 153.22 lakhs for the period from April 01, 2022 to September 30, 2022 and Cash Flow (net) of Rs. 259.79 lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the Statement. These consolidated Unaudited financial results and other financial information have been approved and furnished to us by the Holding Company's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular in so far as it relates to the aforesaid subsidiary, are based solely on such unaudited financial information.

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





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6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material Misstatement.

**Place : Ahmedabad,
Date : November 14,2022**



**For, H S K & Co LLP.
Chartered Accountants
FRN 117014W**


CA. Sudhir Shah

**Partner
MembershipNo. 115947
UDIN:- 22115947BDBMRJ8842**