

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: 13th February, 2024

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 CALCUTTA 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 Tuesday, February 13, 2024 at the registered office of the company at 4:30 p.m. and was concluded at 5.45 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 Nine months ended on 31st December, 2023.

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 Nine Months ended on 31st December, 2023
- b) Limited Review Reports by Auditors of the Company on Standalone and Consolidated Unaudited Financial Results for the quarter and Nine Months ended on 31st December, 2023

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 31st December, 2023.

Kindly acknowledge the receipt of the same.

Thanking you,

FOR, ROBERT RESOURCES LIMITED


MANAGING DIRECTOR
JIMITBHAI PATEL
DIN: 10309343



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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. in lakhs except EPS)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	0.22	19.54	0.25	20.70	1.93	6.63
IV	Expenses	0.22	19.54	0.25	20.70	1.93	6.63
	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	2.22	1.79	1.78	5.21	4.92	5.60
	e) Finance costs	-	-	-	-	-	0.87
	f) Depreciation and amortisation expenses	-	-	-	-	-	-
	g) Legal & Professional Expenses	12.54	-	0.35	12.54	1.80	4.08
	h) Loss from Future & Options Trading & on Mutual Fund	-	-	-	-	-	-
	i) Security and Other Transactions Charges	-	-	0.05	-	0.94	-
	j) Other expenses	(8.07)	11.26	0.31	3.26	0.65	0.94
	Total Expenses (IV)	6.69	13.05	2.49	21.01	8.31	13.81
V	Profit (Loss) before exceptional items and tax (III-IV)	(6.47)	6.49	(2.24)	(0.31)	(6.38)	(7.18)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit (Loss) Profit before tax (V-VI)	(6.47)	6.49	(2.24)	(0.31)	(6.38)	(7.18)
VIII	Tax Expense :	-	-	-	-	-	-
	1) Current Tax	-	1.55	0.05	1.55	41.12	41.12
	2) Deferred Tax	-	-	-	-	-	-
	3) Tax In respect of earlier years	(16.38)	-	-	(16.38)	-	(1.05)
	Total tax expenses (VIII)	(16.38)	1.55	0.05	(14.83)	41.12	40.07
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	9.91	4.94	(2.29)	14.52	(47.50)	(47.25)
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	9.91	4.94	(2.29)	14.52	(47.50)	(47.25)
XIV	Other Comprehensive Income (Net of Taxes)	-	-	-	-	-	-
	a) Items that will not be reclassified to profit or loss	(23.05)	21.84	46.42	24.96	201.71	140.20
	b) Items that will be reclassified to profit or loss	-	-	-	-	0.53	0.53
XV	Total Comprehensive Income for the period (XIII+XIV)	(13.14)	26.78	44.13	39.48	154.74	93.48
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50
XVII	Other Equity	-	-	-	-	-	-
XVIII	Earnings per equity share of Rs.10 each (not annualised, excluding year end)	-	-	-	-	-	580.20
	Basic	0.10	0.05	(0.02)	0.14	(0.46)	(0.46)
	Diluted	0.10	0.05	(0.02)	0.14	(0.46)	(0.46)

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 February 13, 2024. The Statutory Auditor of the company have carried out a limited review of the above standalone unaudited financial results.
- The standalone unaudited financial results for the quarter and nine months ended December 31, 2023 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 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



(Signature)

Managing Director
Jimitbhai Patel
DIN :- 10309343

Place : Bhavnagar
Date : February 13, 2024



Independent Auditor's review report on Unaudited Standalone Financial Results of Robert Resources Limited for the quarter and nine months ended December 31, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Robert Resources Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Robert Resources Limited** ("the company") for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 ("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.
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 : February 13,2024**

**For, H S K & Co LLP
Chartered Accountants
ICAI FRN: 117014W\W100685**

Sudhir
Sureshchandra Shah
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Date: 2024.02.13
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**CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:- 24115947BKAPDL4326**

ROBERT RESOURCES LIMITED

CIN: - I99999GJ1982PLC096012

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2023

Particulars	(Rs. in lakhs except EPS)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2022	31-12-2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from Operations	626.74	59.96	984.79	1,481.66	3,105.75	5,129.24
II Other Income	63.89	85.39	24.56	195.23	121.48	175.38
III Total Income (I+II)	690.63	145.35	1,009.35	1,676.89	3,227.23	5,304.62
IV Expenses						
a) Cost of materials consumed	-	-	-	-	-	-
b) Purchase of stock-in-trade	619.19	59.31	931.98	1,463.75	2,943.88	5,620.74
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	(899.25)
d) Employee benefits expense	2.22	1.79	1.78	5.21	4.92	5.60
e) Finance costs	-	-	-	-	0.08	23.78
f) Depreciation and amortisation expenses	-	-	-	-	-	3.51
g) Legal & Professional Expenses	1.39	11.27	2.02	12.66	2.02	12.28
h) Loss from Future & Options Trading & on Mutual Fund	-	-	-	-	-	-
i) Security and Other Transactions Charges	11.89	8.39	0.93	20.28	17.35	20.94
j) Freight Charges	-	-	15.08	-	15.08	59.22
k) Other expenses	1.41	(5.08)	(0.44)	4.56	5.36	12.54
Total Expenses (IV)	636.10	75.68	951.35	1,506.47	2,988.69	4,859.36
V Profit before exceptional items and tax (III-IV)	54.53	69.67	58.00	170.42	238.54	445.26
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V-VI)	54.53	69.67	58.00	170.42	238.54	445.26
VIII Tax Expense :						
1) Current Tax	11.86	1.55	8.77	24.87	114.84	169.84
2) Deferred Tax	-	-	-	-	-	5.34
3) Tax In respect of earlier years	(16.38)	-	40.09	(16.38)	40.09	(22.73)
Total tax expenses (VIII)	(4.52)	1.55	48.86	8.49	154.93	152.45
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	59.05	68.12	9.14	161.93	83.61	292.81
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(Loss) for the period (IX + XII)	59.05	68.12	9.14	161.93	83.61	292.81
XIV Other Comprehensive Income (Net of Taxes)						
a) Items that will not be reclassified to profit or loss	86.86	33.96	29.28	171.38	218.12	107.09
b) Items that will be reclassified to profit or loss	-	-	-	-	0.52	0.53
XV Total Comprehensive Income for the period (XIII+XIV)	145.91	102.08	38.42	333.31	302.25	400.43
XVI Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50
XVII Other Equity	-	-	-	-	-	926.44
XVIII Earnings per equity share of Rs.10 each (not annualised, excluding year end)						
Basic	0.58	0.66	0.09	1.58	0.82	2.86
Diluted	0.58	0.66	0.09	1.58	0.82	2.86
XIX Net Profit / (Loss) attributable to:						
(a) Owner's of the company	59.05	68.12	9.13	161.92	83.60	292.78
(b) Non-Controlling Interest	0.00	0.00	0.01	0.01	0.01	0.03
XX Other Comprehensive Income attributable to:						
(a) Owner's of the company	86.85	33.96	29.27	171.36	218.63	107.63
(b) Non-Controlling Interest	0.01	-	0.01	0.02	0.01	-0.01
XXI Total Comprehensive Income attributable to:						
(a) Owner's of the company	145.90	102.08	38.40	333.28	302.23	400.41
(b) Non-Controlling Interest	0.01	0.00	0.02	0.03	0.02	0.02

Notes:

- The above consolidated unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on February 13,2024. The Statutory Auditor of the company have carried out a limited review of the above consolidated unaudited financial results.
- The consolidated unaudited financial results for the quarter and nine months ended December 31,2023 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.
- Unaudited consolidated Financial Results for the quarter and nine months ended December 31,2023 includes results of its subsidiary : Subsidiary Company : TRADEDEAL ENTERPRISES PRIVATE LIMITED.
- 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.
- The figures for the previous period has been regrouped / re-arranged to make them comparable with the current period figures.

Place : Bhavnagar
Date : February 13,2024



For and on behalf of Board of Directors
Robert Resources Limited

[Signature]

Managing Director
Jimitbhai Patel
DIN :- 10309343



Independent Auditor's review report on Unaudited Consolidated Financial Results of Robert Resources Limited for the quarter and nine months ended December 31, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Robert Resources Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Robert Resources Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 (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 there under 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following subsidiary:



- Tradedeal Enterprises Private Limited

5. The Statement includes the consolidated Unaudited financial results and other unaudited financial information of said subsidiary, which have been reviewed by us, whose Interim financial results reflect total revenues of Rs.626.74 lakhs for the quarter ended December 31,2023 and Rs.1481.66 lakh for the period from April 01,2023 to December 31,2023, total net profit after tax of Rs. 49.16 lakhs for the quarter ended December 31,2023 and Rs.147.42 lakhs for the period from April 01,2023 to December 31,2023,total comprehensive income of Rs. 159.06 lakhs for the quarter ended December 31,2023 and Rs. 293.84 lakhs for the period from April 01,2023 to December 31,2023 as considered in the unaudited consolidated financial results. 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.

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 : February 13,2024**

**For, H S K & Co LLP
Chartered Accountants
ICAI FRN: 117014W\W100685**

Sudhir
Sureshchandra Shah
ndra Shah

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Sureshchandra Shah
Date: 2024.02.13
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**CA. Sudhir Shah
Partner
Membership No. 115947
UDIN:- 24115947BKAPDM7462**