### 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: 14th February, 2025

To, MSEI Ltd. Vibgyor Towers, 4<sup>th</sup> 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

#### **SUB: OUTCOME OF BOARD MEETING**

Dear Sir,

Kindly acknowledge that the board meeting was held today i.e. on Friday, February 14, 2025 at the registered office of the company at 4:30 p.m. and was concluded at 6.00 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, 2024.

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  $31^{\rm st}$  December, 2024
- 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, 2024

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 guarter and Nine months ended on 31<sup>st</sup> December, 2024.

Kindly acknowledge the receipt of the same.

Thanking you,

FOR, ROBERT RESOURCES LIMITED

Jimit Dilipbha

| Dilipha | Dilipha

MANAGING DIRECTOR JIMITBHAI PATEL DIN: 10309343

### 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2024

except EPS) **Ouarter Ended** Nine Months Ended Year Ended Particulars 31-12-2024 30-09-2024 31-12-2024 31-12-2023 31-12-2023 31-03-2024 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited Revenue from Operations (Audited) II Other Income III Total Income (I+II) 20.70 160.47 103.96 0.26 0.22 104.40 20.70 Expenses 160.47 a) Cost of materials consumed Purchase of stock-in-trade Changes in inventories of finished goods. c) work-in-progress and stock-in-trade Employee benefits expense 2.24 2.78 2.22 6.37 5.21 7.15 Finance costs (0.00) 0.01 0.01 Depreciation and amortisation expenses 91.69 0.00 3.60 7.20 Legal & Professional Expenses 1 30 0.73 0.51 12.54 1.24 12.54 h) Other expenses
Total Expenses (IV) 14.39 0.07 (8.07)8.08 3.26 7.05 10.68 6.97 6.69 22.90 21.01 Profit\ (Loss) before exceptional items and 121.58 93.28 (6.71)(6.47)81.50 VI (0.31)38.89 VIII Profit \ (Loss)Profit before tax (V-VI) 93.28 (6.71)(6.47)81.50 (0.31)Tax Expense: 38.89 Current Tax 1) 23.09 23.09 1.55 Deferred Tax 14.99 0.31 0.47 1.96 Tax In respect of earlier years 63.36 63.36 (16.38 Total tax expenses (VIII) (16.38) 86.45 0.31 (16.38)86.92 (14.83)Profit/(Loss) for the period from continuing 0.57 IX operations (VII-VIII) 6.83 (7.02)9.91 (5.42)14.52 38.32 Profit/(Loss) from discontinued operations XI Tax expense of discontinued operations Profit/(Loss) for the period from discontinued XII operations (after tax) (X-XI) XIII Profit/(Loss) for the period (IX + XII) 6.83 (7.02) 9.91 (5.42)14.52 38.32 XIV Other Comprehensive Income ( Net of Taxes ) Items that will not be reclassified to profit or (10.27) loss 28.72 (23.05)80.61 24.96 40.35 Items that will be reclassified to profit or loss XV Total Comprehensive Income for the period (X (3.44)21.70 (13.14)75.19 39.48 Paid up Equity Share Capital (Face Value of Rs. 10/-78.67 XVI 1,024.50 1,024.50 1,024.50 each) 1,024.50 1.024.50 1,024.50 XVII Other Equity XVIII Earnings per share 658.87 0.07 (0.07) 0.10 (0.05 0.14 0.37 0.07 (0.07)0.10 (0.05)Notes: 0.37 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 Friday, February 14,2025. The Statutory Auditor of the company have carried out Limited Review of the above standalone unaudited financial results

The standalone unaudited financial results for the Quarter and Nine Months ended December 31,2024 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. 4

For and on behalf of Board of Directors

ESOUP Robert Resources Limited

> lanaging Director Jimitbhai Patel DIN:-10309343

Place: Bhavnagar

Date : February 14,2025



## TRS & ASSOCIATES

## **Chartered Accountants**

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, as amended.

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 ended December 31,2024 and year to date from April 01,2024 to December 31,2024 ("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.

5. The review of unaudited standalone quarterly and year-to date financial results for the period ended September 30,2024, included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated November 14,2024 whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter. Attention is drawn to the fact that we have not audited or reviewed the comparative financial information appearing in the Statement of the corresponding quarter and nine months period ended December 31, 2023 and previous quarter ended September 30,2024.

6. The review of unaudited standalone quarterly and year-to date financial results for the period ended December 31,2023 and audit of unaudited standalone financial results for the quarter and year ended March 31, 2024 included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated February 13,2024 and May 30,2024, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of

this matter.

For, T R S & Associates

**Chartered Accountants** 

ICAI Firm Registration Number: 141126W

Place: Ahmedabad,

Date: February 14,2025

CA. Hemal N Rathod

M.N. Rethal

**Partner** 

Membership No.147609

UDIN:- 25147609BMLCPG8072

310, Vraj Plaza, Opp Sahajanand Complex, Bhattha, Paldi, Ahmedabad-380 007

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ROBERT RESOURCES LIMITED

CIN: - L99999(3)1982PLC096012

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2024

(Rs. In lakhs except EPS)

		Quarter Ended			Nine Months Ended		Year Ended
	Particulars	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	_	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited
1	Revenue from Operations	364.62	134.81	626.74	499.43	1,481.66	1,724.75
11	Other Income	32.73	(9.54)	63.89	51.17 550.60	195.23 1,676.89	520.33 2,245.08
111	Total Income ( I+II)	397.35	125.27	690.63	330.00	1,070.03	2,243.03
IV	Expenses						1,979.20
	a) Cost of materials consumed			619.19	180.55	1,463.75	(325.55
	b) Purchase of stock-in-trade	51.75	34.47	619.19		1,403.73	(323.33
	<ul> <li>c) Changes in inventories of finished goods, work-in-progress and stock-in-trade</li> </ul>	107.20			107.20 8.24		
	d) Employee benefits expense	2.40	3.53	2.22	3.50	5.21	7.15
	e) Finance costs	3.49	0.01				346.63
	Depreciation and amortisation expenses	0.32	3.93		8.17 9.96		1.76
	Legal & Professional Expenses	1.16	8.80	1.39		12.66	15.23
	h) Security and Other Transactions Charges	0.31	2.32	11.89	6.53	20.28	20.67
	i) Other expenses	144.52	0.26	1.41	147.23	4.56	55.82
	Total Expenses (IV)	311.15	53.32	636.10	471.38	1,506.46	2,100.91
V	Profit before exceptional items and tax (III-IV)	86.20	71.95	54.53	79.22	170.43	144.17
VI	Exceptional Items						-
VII	Profit before tax (V-VI)	86.20	71.95	54.53	79.22	170.43	144.17
VIII	Tax Expense :	41					
	1) Current Tax	23.09	(4.78)	11.86	39.83	24.87	14.99
	2) Deferred Tax	5.94	(0.01)		(12.92)		3.12
	<ol> <li>Tax In respect of earlier years</li> </ol>	91.30		(16.38)	91.30	(16.38)	(13.80
	Total tax expenses (VIII)	120.33	(4.79)	(4.52)	118.21	8.49	4.31
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(34.13)	76.74	59.05	(38.99)	161.94	139.86
x	Profit/(Loss) from discontinued operations						
XI	Tax expense of discontinued operations				. 1		
ХΠ	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)			2010		-	
XIII	Profit/(Loss) for the period (IX + XII)	(34.13)	76.74	59.05	(38.99)	161.94	139.86
xxv i	Other Comprehensive Income ( Net of Taxes )						
	a) Items that will not be reclassified to profit or loss	(27.94)	31.17	86.86	68.79	171.38	38.16
	b) Items that will be reclassified to profit or loss	-	1		-		-
xv l	Total Comprehensive Income for the period (XIII+XIV)	(62.07)	107.91	145.91	29.80	333.32	178.02
xvz İ	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
OII	Other Equity	2/024.50	2,024.50		-,	2,024.30	1,104.44
vm	Earnings per share		776				1,104.44
	Basic	(0.43)	(0.21)	0.58	(0.38)	1.58	1.37
	Diluted	(0.43)	(0.21)	0.58	(0.38)	1.58	1.37
- 1	Net Profit / (Loss) attributable to:	· ·	900	(4)			
	(a) Owner's of the company	(34.12)	(21.90)	59.05	(38.99)	161.93	139.85
	(b) Non-Controlling Interest	(0.01)	0.01	-337	(0.00)	0.01	0.01
$\mathbf{x}$	Other Comprehensive Income attributable to:			13.5		l	
	(a) Owner's of the company	(27.93)	31.17	86.85	68.79	474.74	95.17
	(b) Non-Controlling Interest	(0.01)	31.17	0.01	(0.00)	171.36 0.02	38.15 0.01
∞alı	Total Comprehensive Income attributable to:	1					
(	(a) Owner's of the company	(62.05)	0.27	445.5			
	(b) Non-Controlling Interest	(62.05) (0.02)	9.27 0.01	145.90	29.80	333.29	178.00

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 Friday, February 14,2025. The Statutory Auditor of the company have carried out Limited Review of the above consolidated financial results.

The consolidated unaudited financial results for the Quarter and Nine Months ended December 31,2024 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 31,2024 Includes results of its subsidiary: Subsidiary Company: Tradedeal Enterprises Private Limited (Formerly Known As Tradedeal Financial Services 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.

For and on behalf of Board of Director SOUR

Mayaging Director JIMITBHAI PATEL

DIN :- 10309343

Place : Bhavnagar

Date : February 14,2025



# TRS & ASSOCIATES

## **Chartered Accountants**

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 ended December 31,2024 and year to date from April 01,2024 to December 31,2024 (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.

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 (Formerly Known As Tradedeal Financial Services Private Limited)
- 5. The Statement includes the consolidated Unaudited financial results and other unaudited financial information of said subsidiary, which have not been reviewed by its auditor, whose Interim financial results reflect total revenues (before consolidation adjustments) of Rs.364.62 lakhs for the quarter ended December 31,2024 and Rs.499.43 lakh for the period from April 01,2024 to December 31,2024, total net profit\(loss) after tax (before consolidation adjustments) of Rs. (40.98) lakhs for the quarter ended December 31,2024 and Rs.(33.58) lakhs for the period from April 01,2024 to December 31,2024,total comprehensive income (before consolidation adjustments) of Rs. (58.65) lakhs for the quarter ended December 31,2024 and Rs. (45.40) lakhs for the period from April

01,2024 to December 31,2024 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.
- 7. The review of unaudited consolidated quarterly and year-to date financial results for the period ended September 30,2024, included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated November 14,2024 whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter. Attention is drawn to the fact that we have not audited or reviewed the comparative financial information appearing in the Statement of the corresponding quarter and nine months period ended December 31, 2023 and previous quarter ended September 30,2024.



8. The review of unaudited consolidated quarterly and year-to date financial results for the period ended December 31,2023 and audit of unaudited consolidated financial results for the quarter and year ended March 31, 2024 included in the Statement was carried out and reported by H S K & Co. LLP, Chartered Accountants who has expressed unmodified conclusion vide their review report dated February 13,2024 and May 30,2024, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For, T R S & Associates
Chartered Accountants

ICAI Firm Registration Number: 141126W

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Place : Ahmedabad,

Date: February 14,2025

K.N. Rather

**Partner** 

Membership No.147609

UDIN:- 25147609BMLCPH1071