

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE
FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER AND NINE
MONTHS PERIOD ENDED DECEMBER 31, 2021**

To The Board of Directors
Rodium Realty Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of Rodium Realty Limited ("the Company") for the quarter and nine months period ended December 31, 2021 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").
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The statement, as it relates to the quarter and nine months period ended December 31, 2021, has been compiled from the related standalone financial statements prepared in accordance with Indian Accounting Standard-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement 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 enquires, 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCA AND ASSOCIATES
Chartered Accountants
FRN 101174W

(SHIVRATAN AGARWAL)
Partner

M. No. 104180

UDIN: 22104180ACBDH07504

Mumbai, 14th February, 2022





Rodium Realty Ltd.
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RODIUM REALTY LIMITED							
Unaudited Standalone Financial Results for the quarter/Nine Months ended 31st December 2021							
		Quarter ended			Nine Months		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	PARTICULARS	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	160.40	176.20	432.61	712.92	628.62	1,600.29
II	Other Income	30.82	56.74	97.70	130.12	195.99	232.80
III	Total Income(I + II)	191.22	232.94	530.31	843.04	824.61	1,833.09
IV	Expenses	-	-	-	-	-	-
	a) Cost of Construction & Development	256.78	183.20	187.51	634.68	418.63	753.20
	b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	(115.74)	(33.36)	104.29	(36.21)	37.85	686.40
	c) Employee benefits expense	16.60	14.86	20.72	45.65	53.16	68.65
	d) Finance costs	44.88	56.55	83.83	160.52	240.38	350.53
	e) Depreciation and amortisation expense	0.79	1.11	0.44	2.94	5.61	6.90
	f) Other expenses	57.51	83.31	102.44	200.61	263.16	320.46
	Total expenses(IV)	260.83	305.66	499.23	1,008.18	1,018.79	2,186.13
V	Profit before Exceptional Items and Tax (III-IV)	(69.61)	(72.72)	31.08	(165.14)	(194.18)	(353.05)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax	(69.61)	(72.72)	31.08	(165.14)	(194.18)	(353.05)
VIII	Tax expense:	-	-	-	-	-	-
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	(18.97)	(28.83)	31.05	(53.40)	(27.54)	(77.60)
IX	Profit for the period from Continuing operations (VII - VIII)	(50.64)	(43.89)	0.03	(111.74)	(166.64)	(275.45)
X	Other Comprehensive Income(OCI)	-	-	-	-	-	-
	(i) Items that will not be reclassified to profit or loss	1.64	1.64	1.60	4.92	4.81	6.57
	(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.41)	(0.41)	(0.40)	(1.24)	(1.21)	(1.65)
XI	Total Comprehensive Income for the year attributable to:	(49.41)	(42.65)	1.23	(108.06)	(163.04)	(270.54)
XII	Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding Forfeited Shares	324.79	324.79	324.79	324.79	324.79	324.79
XIII	Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised for the quarters):	-	-	-	-	-	-
	Basic (Rs. Per Share)	(1.56)	(1.35)	0.00	(3.44)	(5.13)	(8.48)
	Diluted (Rs. Per Share)	(1.56)	(1.35)	0.00	(3.44)	(5.13)	(8.48)
XIV	Other Equity excluding Revaluation Reserve	-	-	-	-	-	988.51

See accompanying Notes to the financial results

CIN - L85110MH1993PLC206012

Corporate Office / Registered Office:-

401 / 402 / 501 X' Cube, Plot # 636, Opp. Fun Republic Theatre, Off Link Road, Andheri West, Mumbai - 400 053, India.

T +91 22 4231 0800

F +91 22 4231 0855

E info@rodium.net

W www.rodium.net




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Notes:

- (1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2022
- (2) The Statutory auditors of the Company have carried out a limited review of the above unaudited standalone financial results for the quarter/nine months ended 31 December 2021 and have issued an unqualified review report. The review report of the statutory auditors is being filed with BSE Ltd ('BSE') and is also available on the Company's website.
- (3) This statement has been prepared in accordance with companies (Indian Accounting Standards) rules 2015 (Ind AS), prescribed u/s 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- (4) The Company is engaged inter alia in the construction, development and other related activities. These in the context of IND-AS 108 Operating Segment are considered to constitute one single primary segment.
- (5) During the quarter ended 30th September, 2021, the Company has sold off its investment in Subsidiary - Contour Developers LLP.
- (6) The figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited


Deepak Chheda
Chairman & Managing Director
(DIN: 00419447)
Place : Mumbai
Date: 14.02.2022



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