

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED
FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER AND NINE
MONTHS ENDED DECEMBER 31, 2022**

To The Board of Directors
Rodium Realty Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of Rodium Realty Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2022, 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 ("Listing Regulations").
2. This Statement is the responsibility of the Holding Company's Management and is approved by the Holding Company's Board of Directors. The statement, as it relates to the quarter and nine months ended December 31, 2022, has been compiled from the related Consolidated 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. 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The statements include the results of the following entities:

Name of the Entity:	Relationship
Rodium Realty Limited	Holding Company
Xperia Realty LLP	Subsidiary
Fluid Realty LLP	Subsidiary
Rodium Housing LLP	Subsidiary
Readystage Limited Liability Partnership	Subsidiary
81 Estate Limited Liability Partnership	Subsidiary



5. The Statement includes results of Rodium Housing LLP, whose interim financial results/information reflects total revenue of Rs. 1075.51 Lakhs and Rs. 452.29 Lakhs, total net profit after tax of Rs. 124.76 lakhs and Rs. 34.76 Lakhs for the nine months ended and quarter ended December 31, 2022 respectively, which has been reviewed by another auditor. The review report has been furnished to us by the Holding Company Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of said subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
6. The statement also includes the results of four other subsidiaries, whose interim financial results/information reflects total revenues of Rs 0.32 Lakhs and Rs. 0.32 Lakhs and total net profit/(loss) after tax of Rs (0.04) lakhs and Rs. 0.16 lakhs for the nine months ended and quarter ended December 31, 2022 respectively which are certified by the Management. According to the information and explanations given to us by the Management, these interim financial results and financial information are not material to the group. Our conclusion on the statement is not modified in respect of the above matter.
7. Based on our review conducted 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 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:

Mumbai,

Date: 23/04/2023 BGTWQA2911
February 13, 2023





Rodium Realty Ltd.

Perspective To Perfection®

RODIUM REALTY LIMITED						(Rs.in Lakhs) Except EPS
Statement of Consolidated Financial Results for the Quarter & Nine Months ended 31st December, 2022						
PARTICULARS	Quarter ended			Nine Months ended		Year ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	636.10	1219.58	160.40	2,415.42	712.92	1,288.89
II Other Income	15.09	40.86	29.86	82.11	127.24	153.67
III Total Income(I + II)	651.19	1,260.44	190.26	2,497.53	840.16	1,442.56
IV Expenses						
a) Cost of Construction & Development	544.11	449.40	580.97	1,440.51	972.32	1,555.61
b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	(23.62)	715.86	(439.92)	674.23	(373.85)	(534.51)
c) Employee benefits expense	13.06	14.25	16.60	38.90	45.65	59.83
d) Finance costs	40.38	43.85	44.88	133.46	160.52	220.86
e) Depreciation and amortisation expense	2.24	2.15	0.79	6.31	2.94	4.90
f) Other expenses	44.95	43.98	57.53	149.77	200.64	260.60
Total expenses(IV)	621.11	1,269.49	260.85	2,443.17	1,008.22	1,567.29
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	30.08	(9.05)	(70.59)	54.36	(168.06)	(124.73)
VI Exceptional Items						
VII Profit/(Loss) before Tax	30.08	(9.05)	(70.59)	54.36	(168.06)	(124.73)
VIII Tax expense:						
(1) Current Tax Including Earlier Year Tax Adjustments	17.12	43.17	-	60.29	-	3.47
(2) Deferred Tax	14.71	18.53	(18.97)	29.32	(53.40)	(61.49)
IX Profit/(Loss) for the period from Continuing operations (VII - VIII)	(1.75)	(70.75)	(51.62)	(35.25)	(114.66)	(66.71)
X Other Comprehensive Income(OCI)						
(i) Items that will not be reclassified to profit or loss	1.41	1.41	1.64	4.22	4.92	5.63
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.35)	(0.35)	(0.41)	(1.06)	(1.24)	(1.42)
XI Total comprehensive income for the period. (IX+X)	(0.69)	(69.69)	(50.39)	(32.09)	(110.98)	(62.50)
XII Total Comprehensive Income for the year attributable to:						
Owners of the Company	(9.43)	(70.32)	(50.39)	(63.29)	(110.98)	(62.52)
Non-controlling interest	8.73	0.63	-	31.19	-	0.02
Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding						
XIII Forfeited Shares	324.79	324.79	324.79	324.79	324.79	324.79
Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised for the quarters):						
Basic (Rs. Per Share)	(0.05)	(2.18)	(1.59)	(1.09)	(3.53)	(2.05)
Diluted (Rs. Per Share)	(0.05)	(2.18)	(1.59)	(1.09)	(3.53)	(2.05)
XV Other Equity excluding Revaluation Reserve						946.36

Notes:

(1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13.02.2023. The auditors have issued limited review report for consolidated financial results with unmodified opinion for the quarter and nine months ended 31 December 2022

(2) 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.

(3) The Group 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.

(4) The Holding Company has incorporated wholly owned subsidiary in Delaware, USA on 1st December, 2022. The subscription to the Capital is pending as on 31st December, 2022

(5) The figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited

Deepak Chheda
Chairman and Managing Director
DIN: 00419447
Place : Mumbai
Date: 13/02/2023



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