

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED
STANDALONE FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER
AND NINE MONTHS ENDED DECEMBER 31, 2023**

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 ended December 31, 2023 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 ended December 31, 2023, has been prepared in accordance with recognition and measurement principles laid down in 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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: 24104180BKBRVI1658
Mumbai, February 06, 2024





Rodium Realty Ltd.
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RODIUM REALTY LIMITED						
Statement of Standalone Financial Results for the Quarter & Nine months ended 31st December, 2023						
(Rs.in Lakhs) Except EPS						
PARTICULARS	Standalone					
	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	735.35	329.35	183.81	1,253.00	1,339.91	2,373.00
II Other Income	59.85	73.02	62.03	224.22	191.15	434.16
III Total Income (I + II)	795.19	402.37	245.84	1,477.23	1,531.07	2,807.16
IV Expenses						
a) Cost of Construction & Development	230.00	261.34	205.90	687.02	656.71	1,093.35
b) Cost of finished units	-	-	-	160.00	-	170.00
c) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	578.94	97.46	(88.70)	574.39	565.98	996.41
d) Employee benefits expense	13.80	8.59	13.06	31.25	38.90	52.35
e) Finance costs	58.44	25.97	40.38	117.18	133.46	173.36
f) Depreciation and amortisation expense	2.62	2.53	2.24	7.42	6.31	8.77
g) Other expenses	60.31	48.73	57.56	154.64	148.58	223.34
Total expenses (IV)	944.11	444.61	230.44	1,731.90	1,549.94	2,717.58
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	(148.92)	(42.24)	15.40	(254.68)	(18.87)	89.58
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before Tax	(148.92)	(42.24)	15.40	(254.68)	(18.87)	89.58
VIII Tax expense:						
(1) Current Tax (Including earlier year adjustments)	-	-	-	5.69	(0.52)	(0.52)
(2) Earlier Year Tax Adjustments	-	-	-	6.10	32.29	27.34
(3) Deferred Tax	27.23	(1.47)	17.67	6.10	32.29	27.34
IX Profit/(Loss) for the period from Continuing operations (VII - VIII)	(176.15)	(43.71)	(2.27)	(266.46)	(50.64)	62.76
X Other Comprehensive Income(OCI)						
(i) Items that will not be reclassified to profit or loss	0.81	0.81	1.41	2.42	4.22	3.22
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.20)	(0.20)	(0.35)	(0.61)	(1.06)	(0.81)
XI Total comprehensive income for the period. (IX+X)	(175.55)	(43.11)	(1.22)	(264.65)	(47.48)	65.17
XII Total comprehensive income for the year attribute to:						
Owners of the Company	(175.55)	(43.11)	(1.22)	(264.65)	(47.48)	65.17
Non- controlling interest	-	-	-	-	-	-
XIII 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
Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised for the quarters):						
Basic (Rs. Per Share)	(5.42)	(1.35)	(0.07)	(8.20)	(1.56)	1.93
Diluted (Rs. Per Share)	(5.42)	(1.35)	(0.07)	(8.20)	(1.56)	1.93
XIV Other Equity excluding Revaluation Reserve	-	-	-	-	-	1,020.38

Notes:

(1)The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06.02.2024. The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter and nine months ended 31st December, 2023

(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 Company is engaged interalia 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 figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited


Deepak Chheda
Chairman & Managing Director
DIN: 00419447
Place : Mumbai
Date: 06-02-2024



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