

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED  
FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER ENDED JUNE  
30, 2021**

To The Board of Directors  
Rodium Realty Limited,

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of Grauer & Weil (India) 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 ended June 30, 2021, 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 ended June 30, 2021, 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
Rodium Housing LLP	Subsidiary
81 Estates LLP	Subsidiary
Contour Developers LLP	Subsidiary
Readystage LLP	Subsidiary
Fluid Realty LLP	Subsidiary
Xperia Realty LLP	Subsidiary



5. The statement includes the interim financial results and other financial information of six subsidiaries whose interim financial results/information reflects total revenues of Rs Nil and total net loss after tax of Rs 0.97 Lacs for the quarter ended June 30, 2021 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 our group. Our conclusion on the statement is not modified in respect of the above matter.
6. 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: 21104180AAAKZ5219

Mumbai,

Date: August 14, 2021





**Rodium Realty Ltd.**

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RODIUM REALTY LIMITED				
(Rs.in Lakhs) Except EPS				
Statement of Consolidated Financial Results for the Quarter 30th June, 2021				
PARTICULARS	Quarter ended			Year ended
	30.06.2021	30.06.2020	31.03.2021	31.03.2021
	Unaudited	Unaudited	Audited (Refer Note 2)	Audited
I Revenue from Operations	376.32	195.03	971.67	1,600.29
II Other Income	41.60	55.76	35.85	228.96
III Total Income( I + II )	417.92	250.79	1,007.52	1,829.25
IV Expenses				
a) Cost of Construction & Development	194.70	98.54	209.24	760.37
b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	112.89	66.15	774.65	679.23
c) Employee benefits expense	14.18	17.96	15.49	68.65
d) Finance costs	59.09	76.33	110.15	350.53
e) Depreciation and amortisation expense	1.04	2.57	1.29	6.90
f) Other expenses	59.80	92.43	56.68	321.17
Total expenses(IV)	441.70	353.98	1,167.50	2,186.85
V Profit before Exceptional Items and Tax ( III-IV)	(23.78)	(103.19)	(159.98)	(357.60)
VI Exceptional Items	-	-	-	-
VII Profit before Tax	(23.78)	(103.19)	(159.98)	(357.60)
VIII Tax expense:				
(1) Current Tax			0.04	0.04
(2) Deferred Tax	(5.60)	12.62	(50.06)	(77.60)
Profit for the period from Continuing operations (VII - VIII)	(18.18)	(115.81)	(109.96)	(280.04)
X Other Comprehensive Income( OCI)				
(i) Items that will not be reclassified to profit or loss	1.64	1.61	1.75	6.57
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.41)	(0.37)	(0.44)	(1.65)
Total Comprehensive Income for the year attributable to:				
Owners of the Company	(16.95)	(114.57)	(108.63)	(275.10)
Non-controlling interest			(0.02)	(0.02)
Paid up Equity Share Capital ( Face Value of Rs.10/- each) excluding Forfeited Shares	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)	(0.56)	(3.57)	(3.39)	(8.62)
Diluted (Rs. Per Share)	(0.56)	(3.57)	(3.39)	(8.62)
XIV Other Equity excluding Revaluation Reserve	-	-	-	979.67

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.

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**Rodium Realty Ltd.**

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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 August, 2021
2. The figures for the Quarter ended 31st March, 2021 are the balancing figures between the audited figures in respect of the full financial year and the year-to-date figures upto the third Quarter of the Financial year.
3. The Statutory auditors of the Company have carried out a limited review of the above unaudited consolidated financial results for the quarter ended 30 June 2021 and have issued an unqualified review report. The review report of the statutory auditors is being filed with the Bombay Stock Exchange of India Limited ('BSE') and is also available on the Company's website.
4. 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.
5. The Consolidated Financial results include the results of the holding company and Six subsidiaries. The holding company with its subsidiaries is here in referred to as the Group.
6. 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.
7. The figures for the previous periods have been regrouped wherever necessary.

**For Rodium Realty Limited**



**Harish Nisar**  
Whole Time Director  
(DIN: 02716666)

**Place : Mumbai**  
**Date: 14.08.2021**

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