## SCA AND ASSOCIATES

**Chartered Accountants** 

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## INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER ENDED JUNE 30, 2022

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 ended June 30, 2022 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 ended June 30, 2022, 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 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: 22104180AOTRJZ8216

Mumbai, Date: August 10, 2022



RODIUM	REALTY	LIMITED

(Rs.in Lakhs) Except EPS

Statement of Standalone Financial Results for the Quarter ended 30 June, 2022							
	Standalone				I V		
	PARTICULARS	Quarter ended			Year ended		
	PARTICULARS	30.06.2022 Unaudited	30.06.2021 Unaudited	31.03.2022 Audited (Refer Note 2)	31.03.2022 Audited		
I	Revenue from Operations	135.03	376.32	575.97	1,288.89		
II	Other Income	97.18	42.56	52.58	182.70		
III	Total Income (I + II )	232.21	418.88	628.55	1,471.59		
IV	Expenses						
	a) Cost of Construction & Development	216.36	194.70	304.35	939.03		
	b) Changes in inventories of finished goods, Stock-in-trade and						
	work-in-progress	(115.81)	112.89	118.28	82.07		
	c) Employee benefits expense	11.59	14.19	14.18	59.83		
	d) Finance costs	49.23	59.09	60.35	220.86		
	e) Depreciation and amortisation expense	1.93	1.04	1.96	4.90		
	f) Other expenses	51.89	59.79	59.80	260.41		
	Total expenses(IV)	215.19	441.70	558.92	1,567.10		
	Profit/(Loss) before Exceptional Items and Tax						
V	(III-IV)	17.02	(22.82)	69.63	(95.51		
	Exceptional Items		9	· ·	(#0		
	Profit/(Loss) before Tax	17.02	(22.82)	69.63	(95.51		
VIII	Tax expense:		*				
	(1) Earlier Year Tax Adjusments			3.47	3.47		
	(2) Deferred Tax	(3.92)	(5.60)	(8.08)	(61.49		
	Profit/(Loss) for the period from Continuing operations						
	(VII - VIII)	20.94	(17.22)	74.24	(37.49		
X	Other Comprehensive Income (OCI)						
	(i) Items that will not be reclassified to profit or loss	1.41	1.64	0.71	5.63		
	(ii) Incometax relating to items that will not be reclassified to profit				7000 Table 1		
G 200	or loss	(0.35)	(0.41)	(0.18)	(1.42		
ΧI	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	22.00	(15.99)	74.77	(33.28		
	Non-controling interest	*	*	1985	(4)		
0.0000	Paid up Equity Share Capital (Face Value of Rs.10/- each)	100 March 10 10 - 100 March 10 10 March 10 March 10 10 March 10 Ma	60400 B-604	F 50000 -0000	9000 B 0000		
XII	excluding Forfieted Shares	324.79	324.79	324.79	324.79		
	Earnings Per Share for Continuing Operations (of Rs.10/- each)						
XIII	(not annualised for the quarters):			200 10000	good opening		
	Basic (Rs. Per Share)	0.64	(0.53)	2.29	(1.15		
	Diluted (Rs. Per Share)	0.64	(0.53)	2.29	(1.15		
XIV	Other Equity excluding Revaluation Reserve	-			955.20		

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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 10.08.2022. The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter ended 30 June
- (2) The figures for the Quarter ended 31st March, 2022 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 Previous Financial year.
- (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 practies and policies to the extent applicable.
- (4) 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
- (5) The figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited

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Deepak Chheda Managing Director

DIN: 00419447

Place: Mumbai Date: 10.08.2022