

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE  
FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER ENDED JUNE 30,  
2024**

To The Board of Directors of 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, 2024 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, 2024, 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 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: 24104180BKHBQX4791  
Mumbai, August 14, 2024





**Rodium Realty Ltd.**  
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RODIUM REALTY LIMITED				
(Rs.in Lakhs) Except EPS				
Statement of Standalone Financial Results for the Quarter ended 30 June,2024				
PARTICULARS	Quarter Ended			Year ended
	30.06.2024	30.06.2023	31.03.2024	31.03.2024
	Unaudited	Unaudited	Audited (Refer Note 2)	Audited
I Revenue from Operations	67.26	188.31	728.10	1,981.10
II Other Income	60.02	91.35	177.63	401.85
III Total Income( I + II )	127.28	279.66	905.73	2,382.95
IV Expenses				
a) Cost of Construction & Development	58.97	195.69	108.33	795.35
b) Cost of Sales	0.00	160.00	-	160.00
c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	20.11	(102.00)	331.62	906.01
d) Employee Benefits Expense	17.58	8.86	4.87	36.12
e) Finance Costs	94.28	32.77	99.73	216.91
f) Depreciation and Amortisation Expense	2.96	2.26	2.65	10.07
g) Other Expenses	196.27	45.60	64.55	219.19
Total Expenses(IV)	390.17	343.18	611.76	2,343.65
V Profit/(Loss) before Exceptional Items and Tax ( III-IV)	(262.90)	(63.52)	293.96	39.30
VI Exceptional Items	-	-	-	-
VII Profit/(Loss) before Tax	(262.90)	(63.52)	293.96	39.30
VIII Tax Expense:				
(1) Current Tax	-	5.69	-	-
(2) Deferred Tax	(44.62)	(22.61)	(40.81)	(34.71)
(3) Earlier Year Tax Adjustments			49.03	54.72
Profit/(Loss) for the period from Continuing Operations (VII - VIII)	(218.28)	(46.60)	285.74	19.29
IX Other Comprehensive Income( OCI)				
(i) Items that will not be reclassified to profit or loss	1.42	0.81	3.28	5.70
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.36)	(0.20)	(0.82)	(1.43)
XI Total Comprehensive Income for the year	(217.21)	(45.99)	288.19	23.56
XII Total Comprehensive Income for the year attributable to:				
Owners of the Company	(217.21)	(45.99)	288.19	23.56
Paid up Equity Share Capital ( Face Value of Rs.10/- each) excluding Forfeited Shares	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)	(6.72)	(1.43)	8.80	0.59
Diluted (Rs. Per Share)	(6.72)	(1.43)	8.80	0.59
XV Other Equity excluding Revaluation Reserve		-		1,043.93

**Notes:**

(1)The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.08.2024. The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter ended 30 June 2024.

(2)The figures for the Quarter ended 31st March, 2024 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 practices 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 one single primary segment.

For Rodium Realty Limited

*[Signature]*

Director  
Place : Mumbai

Date: 14/08/2024



CIN - L85110MH1993PLC206012

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