

SCA AND ASSOCIATES
Chartered Accountants

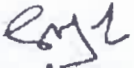
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5. The statement includes the interim financial results and other financial information of Six subsidiaries whose interim financial results/information reflects Group's share of total assets of Rs. 44.8 Lakhs as at 30th September, 2020, and group's share of total revenues of Rs. Nil and Rs. Nil, Group's share of net loss after tax of Rs. 0.97 Lakhs and Rs. 0.56 Lakhs and Group's share of total comprehensive income of Rs. NIL and Rs. NIL for the Quarter ended 30th September, 2020 and for the period 01 April, 2020 to 30th September, 2020 respectively and net cash outflow of Rs. 7.79 Lakhs for the period 01st April, 2020 to 30th September, 2020 as considered in the statement of cash flows, which have not been reviewed. These interim financial results and other financial information have been 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.
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
Firm Registration No.:101174W


Shivratna Agarwal
Partner
Membership Number: 104180
UDIN: 20104180AAAAMR5239
Mumbai, November 12, 2020





Rodium Realty Ltd.

Perspective To Perfection®

RODIUM REALTY LIMITED

Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30 September 2020

(Rs. in Lacs) Except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(30/09/2020)	(30/06/2020)	(30/09/2019)	(30/09/2020)	(30/09/2019)	(31/03/2020)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations (gross)	0.98	195.03	703.19	196.01	2,200.84	3,785.46
2	Other Income	40.61	55.76	114.28	96.37	146.29	203.58
3	Total revenue (1+2)	41.59	250.79	817.47	292.38	2,347.13	3,989.04
4	Expenses						
	(a) Cost of Development and Construction	265.08	98.54	333.27	363.62	1,008.60	1,520.90
	(b) Changes in inventories of finished goods and work in progress & stock in trade.	(265.86)	66.15	169.44	(199.71)	772.41	1,377.82
	(c) Employee benefits expenses	14.48	17.96	20.54	32.44	47.42	100.05
	(d) Finance Costs	78.31	76.33	91.01	154.64	150.80	331.67
	(e) Depreciation and amortisation expense	2.60	2.57	2.91	5.17	5.48	11.49
	(f) Other expenditure	69.61	92.43	234.05	162.04	361.17	616.21
	Total Expenses	164.22	353.98	851.22	518.20	2,345.88	3,958.15
	Profit from Ordinary Activities before tax (3-4)	(122.62)	(103.19)	(33.75)	(225.81)	1.25	30.90
5	Exceptional items						
7	Profit from Ordinary Activities before tax (5-6)	(122.62)	(103.19)	(33.75)	(225.81)	1.25	30.90
8	Tax Expense (including deferred tax & Earlier year adjustment)	(71.29)	12.70	(7.05)	(58.59)	5.06	17.07
	(1) Current Tax	-	-	(10.96)	-	-	18.58
	(2) Deferred Tax	(71.29)	12.70	3.91	(58.59)	5.06	(1.51)
	Net Profit from Ordinary Activities after tax (7-8)	(51.34)	(115.89)	(26.70)	(167.23)	(3.81)	13.83
10	Other comprehensive income (OCI)						
	(a) The items that will not be	1.61	1.60	0.50	3.21	1.00	6.42
	(b) Income tax relating to items that will not be reclassified to profit or loss.	(0.41)	(0.40)	(0.14)	(0.81)	(0.28)	(1.47)
	Total Comprehensive Income for the year attributable to:						
	Owners of the Group	(50.13)	(114.69)	(3.58)	(164.82)	(3.08)	18.80
	Non Controlling Interest	(0.00)	-	(0.01)	(0.00)	(0.01)	(0.02)
12	Total comprehensive income for the period.	(50.13)	(114.69)	(26.34)	(164.82)	(3.09)	18.78
13	Paid-up equity share capital (face value of Rs.10/-)	324.79	324.79	324.79	324.79	324.79	324.79
	Reserves excluding Revaluation Reserve as shown in the balance sheet as at 31.03.2020						1,254.78
15	Earnings Per Share (EPS)						
	Basic	(1.58)	(3.57)	(0.82)	(5.15)	(0.12)	0.43
	Diluted	(1.58)	(3.57)	(0.82)	(5.15)	(0.12)	0.43

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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Notes:

(1) The above unaudited consolidated financial results for the Quarter and Half year ended 30th September, 2020 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2020. The same have also been subjected to Limited Review by the Statutory Auditors.

(2) These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34-Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI Circular dated 5th July, 2016.

(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 Group's operations were impacted by the Covid 19 pandemic. In preparation of these results, the Group has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Based on current indicators of future economic conditions, the Group has sufficient liquidity and expects to fully recover the carrying amount of its assets. Considering the evolving nature of the pandemic, its actual impact in future could be different from that estimated as at the date of approval of these financial results. The Group will continue to monitor any material changes to future economic conditions.

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

For Rodium Realty Limited


Deepak Chheda
Chairman & Managing Director

Place: Mumbai

Date: 12.11.2020

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Consolidated Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars	30th September 2020	31st March 2020
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	8.20	12.79
Other Intangible Assets	0.54	0.70
Financial Assets;		
- Investments	107.98	106.66
- Others financial assets	1,299.15	1,299.15
Deferred Tax Assets (Net)	69.60	11.82
Other non-current assets	15.26	15.26
Current Assets		
Inventories	6,983.72	6,884.04
Financial Assets;		
- Investments	409.43	444.43
- Trade Receivables	1,334.54	1,699.82
- Cash and cash Equivalents	285.31	287.82
- Bank balances other than cash and cash equivalents	64.38	64.38
- Loans	184.20	183.73
- Others financial assets	97.08	89.63
Current Tax Assets (Net)	72.85	65.15
Other current assets	395.16	414.31
TOTAL ASSETS	11,327.40	11,579.70
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	344.50	344.50
Other Equity	1,089.96	1,254.78
Total Equity	1,434.46	1,599.28
Non Controlling Interest	28.50	28.50
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
- Borrowings	1,781.26	2,209.63
Provisions	36.14	38.50
Current Liabilities		
Financial Liabilities		
- Borrowings	6,101.65	6,157.01
- Trade Payables		
(A)total outstanding dues of micro enterprises and small enterprises; and	27.12	22.14
(B)total outstanding dues of creditors other than micro enterprises and small enterprises	478.68	500.35
- Other Financial Liabilities	723.33	460.38
Other Current Liabilities	712.81	560.47
Provisions	3.45	3.45
Total Liabilities	9,864.44	9,951.92
TOTAL EQUITY AND LIABILITIES	11,327.40	11,579.70



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RODIUM REALTY LIMITED			
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2020			
			(In Rupees)
Particulars	Half Year ended 30th September 2020	Half Year ended 30th September 2019	
A. CASH FLOW FROM OPERATING ACTIVITIES :			
NET PROFIT BEFORE TAX	-225.81		1.26
Adjustment for :			
Depreciation	5.17	5.48	
Finance Cost	154.64	150.80	
Interest Income	-56.44	-58.00	
Dividend Income	0.11	-0.64	
Remeasurements of Defined benefit plans	3.21	1.00	
Fair Value changes in Investments	-1.31	-9.80	
Loss / (Gain) on Sale of Investments	105.37	-1.49	87.35
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	-120.44		88.61
Trade receivables	365.29	-1,526.94	
Other Financial assets	3.70	1,222.85	
Other Current Assets	19.15	2,581.46	
Inventories	-99.68	710.44	
Trade Payable	-16.68	-499.13	
Provisions	-2.38	22.25	
Other Current Financial Liabilities	152.34	289.61	
Other Financial liabilities	421.74	-1,647.42	1,153.12
CASH GENERATED FROM OPERATIONS	301.30		1,241.73
Direct Taxes paid	-7.70		-12.89
NET CASH FROM OPERATING ACTIVITIES	293.60		1,228.84
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets	-0.42	-5.73	
Investments made	-	-5.78	
Proceeds from sale of Investments	-	11.29	
Loans (Financial assets)	-0.47	-0.80	
Fixed Deposits with Banks	-	-1,329.25	
Interest Income	45.30	58.00	
Dividend income	-0.11	0.64	
NET CASH USED IN INVESTING ACTIVITIES	44.30		-1,271.63
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayments) / Proceeds from Working Capital Facilities (Net)	-55.36	-81.63	
Proceeds from Borrowings	-165.41	630.21	
Non-controlling interest	-	0.03	
Interest paid	-154.64	-150.80	
Dividend and Corporate Dividend Tax	-	-39.16	
NET CASH FROM FINANCING ACTIVITIES	-375.41		358.65
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-37.51		315.86
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	732.25		280.74
Cash & Cash Equivalents	287.82		121.55
Current Investments	444.43		159.19
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	694.74		596.68
Cash & Cash Equivalents	285.31		159.06
Current Investments	409.43		437.62

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