

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED
FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER AND HALF YEAR
ENDED SEPTEMBER 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 Rodium Realty 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 and half year ended September 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 and half year ended September 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
Xperia Realty LLP	Subsidiary
Fluid Realty LLP	Subsidiary
Rodium Housing LLP	Subsidiary
Readystage Limited Liability Partnership	Subsidiary
81 Estate Limited Liability Partnership	Subsidiary
Contour Developers LLP	Subsidiary (upto August 23, 2021)



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. 302.47 Lakhs as at September 30, 2021 and group's share of total revenues of Rs. Nil and Rs. Nil and Group's share of net loss after tax of Rs. 1.94 Lakhs and Rs. 0.98 Lakhs and Group's share of total comprehensive income of Rs. NIL and Rs. Nil for the quarter ended September 30, 2021 and for period April 01, 2021 to September 30, 2021 respectively and net cash outflow of Rs. 14.30 Lakhs for the period April 01, 2021 to September 30, 2021 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
FRN 101174W



(SHIVRATAN AGARWAL)

Partner

M. No. 104180

UDIN: 21104180AAAA NL3961

Mumbai,

Date: November 12, 2021





Rodium Realty Ltd.

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RODIUM REALTY LIMITED						
(Rs.in Lakhs) Except EPS						
Statement of Consolidated Financial Results for the Quarter/Half Year ended 30th September, 2021						
PARTICULARS	Quarter ended			Half Year ended		Year ended
	30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	176.20	0.98	376.32	552.52	196.01	1,600.29
II Other Income	55.78	40.61	41.60	97.38	96.37	228.96
III Total Income(I + II)	231.98	41.59	417.92	649.90	292.38	1,829.25
IV Expenses						
a) Cost of Construction & Development	196.65	265.08	194.70	391.35	363.62	760.37
b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	(46.82)	(265.86)	112.89	66.07	(199.71)	679.23
c) Employee benefits expense	14.87	14.48	14.18	29.05	32.44	68.65
d) Finance costs	56.55	78.31	59.09	115.64	154.64	350.53
e) Depreciation and amortisation expense	1.10	2.60	1.04	2.14	5.17	6.90
f) Other expenses	83.31	69.61	59.80	143.11	162.04	321.17
Total expenses(IV)	305.66	164.22	441.70	747.36	518.20	2,186.85
V Loss before Exceptional Items and Tax (III-IV)	(73.68)	(122.63)	(23.78)	(97.46)	(225.82)	(357.60)
VI Exceptional Items	-	-	-	-	-	-
VII Loss before Tax	(73.68)	(122.63)	(23.78)	(97.46)	(225.82)	(357.60)
VIII Tax expense:						
(1) Current Tax						0.04
(2) Deferred Tax	(28.83)	(71.29)	(5.60)	(34.43)	(58.59)	(77.60)
IX Loss for the period from Continuing operations (VII - VIII)	(44.85)	(51.34)	(18.18)	(63.03)	(167.23)	(280.04)
X Other Comprehensive Income(OCI)						
(i) Items that will not be reclassified to profit or loss	1.64	1.61	1.64	3.28	3.21	6.57
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.41)	(0.41)	(0.41)	(0.82)	(0.81)	(1.65)
XI Total Comprehensive Income for the year attributable to:						
Owners of the Company	(43.62)	(50.14)	(16.95)	(60.57)	(164.83)	(275.10)
Non-controlling interest						(0.02)
Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding						
XII 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)	(1.38)	(1.58)	(0.56)	(1.94)	(5.15)	(8.62)
Diluted (Rs. Per Share)	(1.38)	(1.58)	(0.56)	(1.94)	(5.15)	(8.62)
XIV Other Equity excluding Revaluation Reserve	-	-	-	-	-	979.67

See accompanying Notes to the financial results

CIN - L85110MH1993PLC206012

Corporate Office / Registered Office:-

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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 12th November, 2021.
- (2) The Statutory auditors of the Company have carried out a limited review of the above unaudited consolidated financial results for the quarter/half year ended 30 September 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.
- (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 Consolidated Financial results include the results of the holding company and its Six subsidiaries. During the quarter ended 30th September, 2021, the Company has sold off its investment in one of its Subsidiary. The holding company with its subsidiaries is here in referred to as the Group.
- (5) 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.
- (6) 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: 12.11.2021

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RODIUM REALTY LIMITED				
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021				
(Rs. in Lakhs)				
Particulars	Half Year ended 30 September 2021		Half Year ended 30 September 2020	
A CASH FLOW FROM OPERATING ACTIVITIES :				
NET PROFIT BEFORE TAX		(97.46)		(225.82)
Adjustment for :				
Depreciation	2.14		5.17	
Finance Cost	115.64		154.64	
Interest Income	(61.17)		(56.44)	
Dividend Income	-		(0.11)	
Loss / (Gain) on Sale of Investments	(26.21)			
Remeasurements of Defined benefit plans	3.28		3.21	
Fair Value changes in Investments	58.03	91.71	(1.31)	105.17
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES		(5.75)		(120.65)
Trade receivables	159.32		365.29	
Other Financial assets	(1.20)		3.70	
Other Current Assets	(545.61)		19.15	
Inventories	66.07		(99.68)	
Trade Payable	(120.80)		(16.68)	
Provisions	0.68		(2.38)	
Other liabilities	246.31	(195.23)	152.34	421.74
CASH GENERATED FROM OPERATIONS		(200.98)		301.09
Direct Taxes paid		0.59		(7.70)
NET CASH FROM OPERATING ACTIVITIES		(200.39)		293.39
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment	(1.01)		(0.42)	
Intercompany Loan repaid	25.00		-	
Loans to employees	0.07		(0.47)	
Fixed Deposits with Banks	63.05		-	
Interest Income	53.43		45.30	
Dividend income	-		0.11	
NET CASH USED IN INVESTING ACTIVITIES		140.54		44.52
C CASH FLOW FROM FINANCING ACTIVITIES				
(Repayments) / Proceeds from Working Capital Facilities (Net)	(0.38)		(55.36)	
Proceeds from Borrowings	200.00		-	
Repayments of Borrowings	(129.31)		(165.41)	
Proceeds from loss of control in subsidiary (Net)	21.86			
Interest paid	(118.62)		(154.65)	
NET CASH FROM FINANCING ACTIVITIES		(26.45)		(375.42)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(86.30)		(37.51)
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2021		491.14		732.25
Cash & Cash Equivalents		179.05		287.82
Current Investments		312.09		444.43
CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2021		404.84		694.74
Cash & Cash Equivalents		175.65		285.31
Current Investments		229.19		409.43

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Standalone/Consolidated Statement of Assets and Liabilities				Rs.in Lakhs
Particulars	Standalone		Consolidated	
	As at 30.09.2021	As at 31.03.2021	As at 30.09.2021	As at 31.03.2021
	Unaudited	Audited	Unaudited	Audited
ASSETS				
(1) Non-Current Assets				
(a) Property, Plant and Equipment	4.24	5.32	4.24	5.32
(b) Other Intangible Assets	0.43	0.49	0.43	0.49
(c) Financial Assets				
(i) Investments	231.71	301.03	37.76	95.78
(ii) Other financial assets	1,303.40	710.65	1,303.40	710.65
(d) Deferred Tax Asset(Net)	121.37	87.76	121.37	87.76
(e) Other non-current assets	15.26	15.26	15.26	15.26
(2) Current Assets				
(a) Inventories	5,936.21	6,015.73	6,138.74	6,204.81
(b) Financial Assets				
(i) Investments	223.18	301.09	229.19	312.09
(ii) Trade Receivables	1,107.78	1,267.10	1,107.78	1,267.10
(iii) Cash and cash Equivalents	138.22	132.32	175.65	179.05
(iv) Bank balances other than Cash and Cash Equivalents	0.38	656.18	0.38	656.18
(v) Loans	190.11	215.17	158.11	183.17
(vi) Other financial assets	133.35	122.89	114.83	105.90
(c) Current Tax Assets (Net)	98.55	99.14	98.55	99.14
(d) Other current assets	1,647.02	1,086.25	1,700.10	1,154.49
TOTAL ASSETS	11,151.21	11,016.38	11,205.79	11,077.19
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	344.50	344.50	344.50	344.50
(b) Other Equity	929.86	988.51	919.09	979.67
(c) Non Controlling Interest	-	-	30.11	34.46
Total Equity	1,274.36	1,333.01	1,293.70	1,358.63
Liabilities				
(1) Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	2,402.78	2,050.42	2,402.78	2,050.42
(b) Provisions	40.48	39.80	40.48	39.80
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	6,118.11	6,108.10	6,127.11	6,117.09
(ii) Trade Payables:				
(A) Total outstanding dues of micro enterprises and Small enterprises and	5.15	16.29	5.15	16.29
(B) Total outstanding dues of creditors other than micro enterprises and Small enterprises	315.54	425.37	318.66	428.32
(iii) Other Financial Liabilities	0.38	295.42	12.94	307.92
(b) Other Current Liabilities	990.90	744.47	1,001.46	755.21
(c) Provisions	3.51	3.51	3.51	3.51
Total Liabilities	9,876.84	9,683.37	9,912.09	9,718.56
TOTAL EQUITY AND LIABILITIES	11,151.21	11,016.38	11,205.79	11,077.19

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----Annexure B

**INFORMATION AS REQUIRED UNDER SEBI CIRCULAR CIR/CFD/CMD/4/2015
SEPTEMBER 09, 2015:**

1.	Reason for Change viz. appointment, resignation, removal, death or otherwise.	Appointment of Ms. Latika Motwani as Company Secretary & Compliance Officer of the Company.
2.	Date of appointment/ cessation (as applicable) & term of appointment.	Appointment effective from November 13, 2021
3.	Brief Profile (In case of appointment)	Ms. Latika Motwani is an Associate Member of the Institute of Company Secretaries of India holding Membership No.: A63836. Her qualifications include Bachelor of Law & Masters in Commerce. She has expertise in handling Secretarial and Compliance requirements of the Company and also has a good understanding of Corporate, Legal and Securities Law.
4.	Disclosure of relationship between directors (In case of appointment of Director)	NA



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