

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE
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 Standalone Financial Results ("the Statement") of Rodium Realty Limited ("the Company") for the quarter and half year ended September 30, 2021 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 and half year ended September 30, 2021, 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 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.
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: 21104180AAANK4692

Mumbai, Date: November 12, 2021





Rodium Realty Ltd.
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RODIUM REALTY LIMITED						
Unaudited Standalone Financial Results for the quarter/half year ended 30 Sept 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	56.74	41.57	42.56	99.30	98.29	232.80
III Total Income(I + II)	232.94	42.55	418.88	651.82	294.30	1,833.09
IV Expenses:						
a) Cost of Construction & Development	183.20	132.58	194.70	377.90	231.12	753.20
b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	(33.36)	(132.58)	112.89	79.53	(66.44)	686.40
c) Employee benefits expense	14.86	14.48	14.19	29.05	32.44	68.65
d) Finance costs	56.55	80.23	59.09	115.64	156.56	350.53
e) Depreciation and amortisation expense	1.10	2.60	1.04	2.14	5.17	6.90
f) Other expenses	83.31	68.28	59.79	143.10	160.71	320.46
Total expenses(IV)	305.66	165.59	441.70	747.36	519.56	2,186.13
V Loss before Exceptional Items and Tax (III-IV)	(72.72)	(123.04)	(22.82)	(95.54)	(225.26)	(353.05)
VI Exceptional Items	-	-	-	-	-	-
VII Loss before Tax	(72.72)	(123.04)	(22.82)	(95.54)	(225.26)	(353.05)
VIII Tax expense:						
(1) Current Tax	-	-	-	-	-	-
(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)	(43.89)	(51.75)	(17.22)	(61.11)	(166.67)	(275.45)
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:	(42.65)	(50.55)	(15.99)	(58.65)	(164.27)	(270.54)
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):						
XIII Basic (Rs. Per Share)	(1.35)	(1.59)	(0.53)	(1.88)	(5.13)	(8.48)
Diluted (Rs. Per Share)	(1.35)	(1.59)	(0.53)	(1.88)	(5.13)	(8.48)
XIV Other Equity excluding Revaluation Reserve	-	-	-	-	-	988.51

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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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 standalone 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 BSE Ltd ('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 Company 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.
- (5) During the quarter ended 30th September, 2021, the Company has sold off its investment in one of its Subsidiary.
- (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			
STANDALONE 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	(95.54)	(225.26)	
Adjustment for :			
Depreciation	2.14	5.17	
Finance Cost	115.64	156.56	
Interest Income	(63.09)	(58.36)	
Dividend Income	-	(0.11)	
Remeasurements of Defined benefit plans	3.28	3.21	
Loss / (Gain) on Sale of Investments	(26.21)		
Fair Value changes in Investments	58.03	89.79	(1.31)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(5.73)	(120.10)	
Trade receivables	159.32	365.29	
Other Financial assets	(1.18)	3.70	
Other Current Assets	(360.77)	(11.77)	
Inventories	79.53	(66.44)	
Trade Payable	(120.96)	(14.37)	
Provisions	0.68	(2.36)	
Other liabilities	246.42	(196.96)	157.35
CASH GENERATED FROM OPERATIONS	(202.71)	311.30	
Direct Taxes paid	0.59	(7.70)	
NET CASH FROM OPERATING ACTIVITIES	(202.12)	303.60	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	(1.01)	(0.43)	
Proceed on sale of investment in Subsidiary	48.00	-	
Movement in Current Capital of Investment in Subsidiaries	(10.49)	(0.45)	
Intercompany Loan repaid	25.00	-	
Loans to employees	0.07	(0.47)	
Fixed Deposits with Banks	63.05	-	
Interest Income	53.81	45.30	
Dividend income	-	0.11	
NET CASH USED IN INVESTING ACTIVITIES	178.43	44.06	
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)	
Interest paid	(118.62)	(156.57)	
NET CASH FROM FINANCING ACTIVITIES	(48.31)	(377.34)	
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(72.00)	(29.68)	
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2021	433.41	674.94	
Cash & Cash Equivalents	132.32	230.51	
Current Investments	301.09	444.43	
CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2021	361.41	645.26	
Cash & Cash Equivalents	138.22	235.83	
Current Investments	223.19	409.43	

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