

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED
STANDALONE FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER
AND HALF YEAR ENDED SEPTEMBER 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 and half year ended September 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 and half year ended September 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 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: 22104180BDB3CD4517

Place: Mumbai

Date: November 14, 2022





Rodium Realty Ltd.
Perspective To Perfection®

RODIUM REALTY LIMITED

(Rs.in Lakhs) Except EPS

Statement of Standalone Financial Results for the Quarter & Half Year ended 30 September, 2022

PARTICULARS	Standalone					
	Quarter ended			Half Year ended		Year ended
	30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	1,021.08	176.20	135.03	1,156.11	552.52	1,288.89
II Other Income	44.83	56.74	97.18	142.01	99.30	182.70
III Total Income (I + II)	1,065.91	232.94	232.21	1,298.12	651.82	1,471.59
IV Expenses						
a) Cost of Construction & Development	234.44	183.20	216.36	450.81	377.90	939.03
b) Changes in inventories of finished goods, Stock-in-trade and work-in-progress	770.49	(33.36)	(115.81)	654.68	79.53	82.07
c) Employee benefits expense	14.25	14.86	11.59	25.84	29.05	59.83
d) Finance costs	43.85	56.55	49.23	93.08	115.64	220.86
e) Depreciation and amortisation expense	2.15	1.11	1.93	4.07	2.15	4.90
f) Other expenses	52.02	83.31	51.89	103.91	143.10	260.41
Total expenses(IV)	1,117.20	305.66	215.19	1,332.39	747.36	1,567.10
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	(51.29)	(72.72)	17.02	(34.27)	(95.54)	(95.51)
VI Exceptional Items						
VII Profit/(Loss) before Tax	(51.29)	(72.72)	17.02	(34.27)	(95.54)	(95.51)
VIII Tax expense:						
(1) Earlier Year Tax Adjustments	(0.52)	-		(0.52)		3.47
(2) Deferred Tax	18.53	(28.83)	(3.92)	14.61	(34.43)	(61.49)
IX Profit/(Loss) for the period from Continuing operations (VII - VIII)	(69.30)	(43.89)	20.94	(48.36)	(61.11)	(37.50)
X Other Comprehensive Income(OCI)						
(i) Items that will not be reclassified to profit or loss	1.41	1.64	1.41	2.81	3.28	5.63
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.35)	(0.41)	(0.35)	(0.71)	(0.83)	(1.42)
XI Total comprehensive income for the period. (IX+X)	(68.26)	(42.66)	22.00	(46.26)	(58.65)	(33.29)
XII Total Comprehensive Income for the year attributable to:						
Owners of the Company	(68.26)	(42.66)	22.00	(46.26)	(58.65)	(33.29)
Non-controlling interest	-	-	-	-	-	-
XIII Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding 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)	(2.13)	(1.35)	0.64	(1.49)	(1.88)	(1.15)
Diluted (Rs. Per Share)	(2.13)	(1.35)	0.64	(1.49)	(1.88)	(1.15)
XV Other Equity excluding Revaluation Reserve	-	-	-	-	-	955.20

Notes:

(1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.11.2022. The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter and half year ended 30 September 2022

(2) 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.

(3) 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.

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

For Rodium Realty Limited

Harish Nisar
Whole-time Director
DIN: 02716666
Place : Mumbai
Date: November 14, 2022



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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Standalone Statement of Assets and Liabilities		Rs.in Lakhs	
Particulars	Standalone		
	As at	As at	
	30.09.2022	31.03.2022	
	Unaudited	Audited	
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	7.66	4.40	
(b) Other Intangible Assets	11.77	14.37	
(c) Financial Assets			
(i) Investments	293.16	448.69	
(ii) Other financial assets	1,266.02	1,258.90	
(d) Deferred Tax Asset(Net)	132.51	147.83	
(2) Current Assets			
(a) Inventories	5,278.99	5,933.66	
(b) Financial Assets			
(i) Investments	91.79	178.99	
(ii) Trade Receivables	1,025.41	1,061.44	
(iii) Cash and cash Equivalents	31.55	41.19	
(iv) Bank balances other than Cash and Cash Equivalents	60.38	60.50	
(v) Loans	90.86	109.47	
(vi) Other financial assets	69.98	82.03	
(c) Current Tax Assets (Net)	97.23	105.61	
(d) Other current assets	3,520.85	2,362.56	
TOTAL ASSETS	11,978.16	11,809.65	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	344.50	344.50	
(b) Other Equity	908.96	955.23	
Total Equity	1,253.46	1,299.72	
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	2,344.22	2,674.01	
(b) Provisions	41.71	40.90	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	5,786.31	6,031.97	
(ii) Trade Payables:			
(A) Total outstanding dues of micro enterprises and Small enterprises and	4.13	4.28	
(B) Total outstanding dues of creditors other than micro enterprises and Small enterprises	359.29	401.75	
(iii) Other Financial Liabilities	0.38	0.38	
(b) Other Current Liabilities	2,184.64	1,352.61	
(c) Provisions	4.02	4.02	
Total Liabilities	10,724.70	10,509.92	
TOTAL EQUITY AND LIABILITIES	11,978.16	11,809.65	



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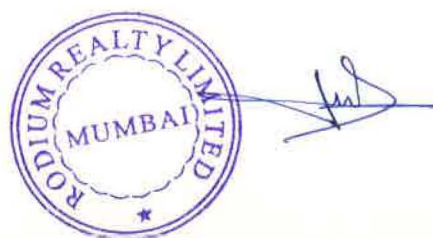
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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs.in Lakhs)

Particulars	Half Year ended 30 September 2022	Half Year ended 30 September 2021
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	(34.27)	(95.54)
Adjustment for :		
Depreciation	4.07	2.14
Finance Cost	93.08	115.64
Interest Income	(61.03)	(63.09)
Loss / (Gain) on Sale of Investments	-	(26.21)
Fair Value changes in Investments	7.41	58.03
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	43.53	86.51
Trade receivables	36.04	159.32
Other Financial assets	10.00	(1.18)
Other Current Assets	(1,158.29)	(560.77)
Inventories	654.68	79.53
Trade Payable	(42.61)	(120.96)
Provisions	3.62	3.96
Other liabilities	571.86	246.42
CASH GENERATED FROM OPERATIONS	84.56	(202.71)
Direct Taxes paid	8.91	0.59
NET CASH FROM OPERATING ACTIVITIES	93.47	(202.12)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(4.75)	(1.01)
Proceed on sale of investment in Subsidiary	-	48.00
Movement in Current Capital of Investment in Subsidiaries	408.29	(10.49)
Intercompany Loan repaid	20.00	25.00
Loans to employees	(1.39)	0.07
Fixed Deposits with Banks	(7.00)	63.05
Interest Income	63.07	53.81
NET CASH USED IN INVESTING ACTIVITIES	478.22	178.43
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayments) / Proceeds from Working Capital Facilities (Net)	(7.48)	(0.38)
Proceeds from Borrowings	515.00	200.00
Repayments of Borrowings	(1,086.61)	(129.31)
Interest paid	(89.44)	(118.62)
NET CASH FROM FINANCING ACTIVITIES	(668.53)	(48.31)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(96.83)	(72.00)
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2022	220.18	433.41
Cash & Cash Equivalents	41.19	132.32
Current Investments	178.99	301.09
CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2022	123.34	361.41
Cash & Cash Equivalents	31.55	138.22
Current Investments	91.79	223.19



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