SCA AND ASSOCIATES Chartered Accountants

B-104, Kanakia Zillion, BKC Annexe LBS/CST Road Junction
Near Kurla Bus Depot, Kurla West Mumbai – 400070
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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

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, 2023, 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, 2023, 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:

Xperia Realty LLP Fluid Realty LLP Rodium Housing LLP Readystage LLP 81 Estate LLP

Rodium Digital INC

Relationship

Subsidiary

Subsidiary

Subsidiary

Subsidiary

Subsidiary

Wholly Owned Subsidiary

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- 5. In respect of Rodium Housing LLP, whose interim financial information reflects total assets of Rs. 1210.59 Lakhs as at September 30, 2023, total revenue of Rs. 452.01 Lakhs and Rs. 892.86 Lakhs, total net Profit/(loss) after tax of Rs. 58.82 Lakhs and Rs. 108.75 Lakhs and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2023 and for period April 01, 2023 to September 30, 2023 respectively and net cash outflow of Rs. 53.90 Lakhs for the period April 01, 2023 to September 30, 2023 as considered in the statement of cash flows has been reviewed by other auditor whose report has been furnished to us by the Holding Company management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
- 6. The statement also includes the interim financial results and other financial information of five subsidiaries whose interim financial results / information reflects total assets of Rs. 889.23 Lakhs as at September 30, 2023, total revenue of Rs. 27.60 and Rs. 27.85 Lakhs, total net profit/(loss) after tax of Rs. (1.86) Lakhs and Rs. (1.61) Lakhs and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2023 and for period April 01, 2023 to September 30, 2023 respectively and net cash outflow of Rs. 0.37 Lakhs for the period April 01, 2023 to September 30, 2023 which are 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.
- 7. 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: 23/04/80 BHASKS 4437

Place: Mumbai

Date: November 08, 2023



Statement of Consolidated Financial Resu	ins for the Quarter &	fall Year ended	30 September, 202	3		(Rs.in Lakhs) Except EPS
	Quarter ended Half Year ended					
PARTICULARS	30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	780.87	1,219.58	628.56	1,409.42	1,779.32	4,205.63
II Other Income	51.51	40.86	49.17	100.68	67.02	233.28
III Total Income(I+II)	832.38	1,260.44	677.73	1,510,11	1,846.34	4,438.91
IV Expenses						
a) Cost of Construction & Development	836.80	449.40	604.53	1,441.32	896.40	2,606.04
b) Cost of Sales			160.00	160.00		170.00
c) Changes in Inventories of Finished goods, Stock-in-trade and Work-in-Progress	(90.99)	715.86	(153.37)	(244.36)	697.85	953.37
d) Employee Benefits Expenses	8,59	14.25	8.86	17.45	25.84	52.35
e) Finance Costs	25.97	43.85	32.77	58.74	93.08	173.36
f) Depreciation and Amortisation Expenses	2,62	2.15	2.26	4.88	4.07	8.77
g) Other Expenses	79.97	43.98	45.67	125.64	104.82	235.71
Total expenses(IV)	862.96	1,269,49	700.72	1,563.68	1,822.06	4,199.60
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	(30.58)	(9.05)	(22,99)	(53.57)	24.28	239.31
VI Exceptional Items	38-12/17/18	70,000	100			
VII Profit/(Loss) before Tax	(30.58)	(9.05)	(22.99)	(53.57)	24.28	239.31
/III Tax Expense:						
(1) Current Tax Including Earlier Year Tax Adjusments	26.65	43.17	28.27	54.92	43.17	122.99
(2) Deferred Tax	1.50	18.53	(22.59)	(21.09)	14.61	27.37
IX Profit/(Loss) for the period from Continuing operations (VII - VIII)	(58.73)	(70.75)	(28.66)	(87.40)	(33.50)	88.94
X Other Comprehensive Income(OCI)	-	1				
(i) Items that will not be reclassified to profit or loss	0.81	1.41	0.81	1.61	2,81	3.22
(iii) Incometax relating to items that will not be reclassified to profit or loss	(0.20)	(0.35)	(0.20)	(0.41)	(0.71)	(0.81
XI Total Comprehensive Income for the period. (IX+X)	(58.13)	(69.69)	(28.06)	(86.19)	(31.40)	91.35
XII Total Comprehensive Income for the year attributable to:						
Owners of the Company	(61.62)	(70.32)	(40.61)	(102.22)	(53.86)	31.77
Non-controling Interest	14.62	0.63	12,55	27.17	22.46	59.59
(III Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding Forfieted Shares	324.79	324.79	324.79	324.79	324.79	324.79
(IV Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised):						7-66
Basic (Rs. Per Share)	(1.81)	(2.18)	(0.88)	(2.69)	(1.03)	2.74
Diluted (Rs. Per Share)	(1.81)	(2.18)	(0.88)	(2.69)	(1.03)	2.74
XV Other Equity excluding Revaluation Reserve	(1.01)	(2.10)	(0.00)	(2.07)	(1.00)	1,010.79

Notes:

- (1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 08.11.2023. The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter and half year ended 30 September 2023
- (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 practies and policies to the extent applicable.
- (3) The Group 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.
- (4) The figures for the previous periods have been regrouped wherever necessary.

For Rodium Realty Limited

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Chairman & Managing Director

Place: Mumbai Date: 08/11/2023





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Consolidated Statement of Assets and Liabilities		
Particulars	As at 30.09.2023	As at 31.03.2023
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ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	11.23	8.88
(b) Other Intangible Assets	6.68	9.22
(c) Financial Assets		
(i) Investments	44.08	30.64
(ii) Other Financial Assets	1334.68	924.12
(d) Deferred Tax Asset(Net)	140.34	119.65
(2) Current Assets		
(a) Inventories	6028.41	5,784.05
(b) Financial Assets		
(i) Investments	36.62	92.39
(ii) Trade Receivables	775.72	1,392.14
(iii) Cash and Cash Equivalents	197.41	224.19
(iv)Bank Balances other than Cash and Cash Equivalents	35.76	425.00
(v) Loans	59.73	89.32
(vi) Other Financial Assets	107.03	126.33
(c) Current Tax Assets (Net)	77.74	104.98
(d) Other Current Assets	3407.06	2,700.47
TOTAL ASSETS	12,262.49	12,031.38
EQUITY AND LIABILITIES		
Equity	***************************************	0.00+10-0.000
(a) Equity Share Capital	344.50	344.50
(b) Other Equity	919.82	1,010.79
(c) Non Controlling Interest	153.20	118.47
Total Equity	1,417.51	1,473.76
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2804.70	2,902.50
(b) Provisions	48.38	44.34
(2) Current Liabilities		
(a) Financial Liabilities	Averagence	A.S. \$10000170.6366
(i) Borrowings	6192.54	6,508.67
(ii) Trade Payables:		
(A) Total outstanding dues of Micro Enterprises and Small	10.002	10710210
Enterprises and	4.33	0.59
(B) Total outstanding dues of creditors other than Micro	200.42	445.04
Enterprises and Small Enterprises	399.63	465.81
(iii) Other Financial Liabilities	0.38	0.38
(b) Other Current Liabilities	1225.31	510.36
(c) Provisions	2.17	4.34
(d) Current Tax Liabilities (Net)	167.52	120.62
Total Liabilities	10,844.97	10,557.62
TOTAL FOLLTV AND LIABILITIES	12 262 40	12,031.38
TOTAL EQUITY AND LIABILITIES	12,262.49	12,031.38

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RODIUM REALTY LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

Particulars	Half Year e Septembe		Half Year ended 30 September 2022	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
NET PROFIT BEFORE TAX		(53.57)		24.28
Adjustment for:				
Depreciation	4.88		4.07	
Finance Cost	58.74		93.08	
Interest Income	(45.44)		(48.85)	
Remasurement of Defined Benefit Plans	1.61			
Foreign Currency Translation	(1.16)		-	
Fair Value changes in Investments	(13.45)	5.18	7.41	55.71
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES		(48.39)		79.99
Trade Receivables	616.43		36.04	
Other Financial assets	36.44		10.00	
Other Current Assets	(706.59)		(1,842.04)	
Inventories	(244.36)		697.85	
Trade Payables	(62.43)		13.10	
Provisions	1.88		3.62	Assess Contra
Other Liabilities	714.95	356.32	1,008.50	(72.93)
CASH GENERATED FROM OPERATIONS		307.92		7.06
Direct Taxes paid		15.58	_	8.90
NET CASH FROM OPERATING ACTIVITIES		323.50		15.96
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment	(4.69)		(4.75)	
Intercorporate Loan repaid	30.00		20.00	
Loans to Employees	(0.41)		(1.39)	
Deposits with Banks having maturity more than 3 months	(33.76)		(7.00)	
Interest Income	40.73		66.13	
NET CASH USED IN INVESTING ACTIVITIES		31.87		72.99
C. CASH FLOW FROM FINANCING ACTIVITIES				
(Repayments) / Proceeds from Working Capital Facilities (Net)	(225.32)		(7.48)	
Proceeds from Borrowings	20.52		1,303.00	
Repayments of Borrowings	(210.44)		(1,284.91)	
Movement in Non Controlling Interest	34.73		28.79	
Interest paid	(57.42)		(89.44)	
NET CASH FROM FINANCING ACTIVITIES	19	(437.93)	_	(50.04)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(82.56)		38.91
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2023		316.58		273.93
Cash & Cash Equivalents		224.19		88.44
Current Investments		92.39		185.49
CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2023		234.02		312.84
Cash & Cash Equivalents		197.41		214.55
Current Investments		36 62		98.29
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