

**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:	Relationship
Xperia Realty LLP	Subsidiary
Fluid Realty LLP	Subsidiary
Rodium Housing LLP	Subsidiary
Readystage LLP	Subsidiary
81 Estate LLP	Subsidiary
Rodium Digital INC	Wholly Owned Subsidiary



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: 23104180 BHASKR54437

Place: Mumbai

Date: November 08, 2023





Notes:

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

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Rodium Realty Ltd.

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Consolidated Statement of Assets and Liabilities		
Particulars	As at 30.09.2023	As at 31.03.2023
	Unaudited	Audited
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		
(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		
(i) Borrowings	6192.54	6,508.67
(ii) Trade Payables:		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises and	4.33	0.59
(B) Total outstanding dues of creditors other than Micro 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 EQUITY AND LIABILITIES	12,262.49	12,031.38

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c=IN



CIN - L85110MH1993PLC206012

Corporate Office / Registered Office:-

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RODIUM REALTY LIMITED

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

Particulars	Half Year ended 30 September 2023	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
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
Other Liabilities	714.95	356.32
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)
Intercompany 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	(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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