SCA AND ASSOCIATES

Chartered Accountants

B-104, Kanakia Zillion, BKC, Annexe LBS/CST Road Junction
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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, 2023

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, 2023 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, 2023, 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: 23/04/80 BHASKR 4080

Place: Mumbai

Date: November 08, 2023



| | Statement of Standalone Financial Results for the | | | | | (Rs.in Lak | hs) Except EP |
|------|--|---------------|------------|------------|---|------------|---------------|
| | | Quarter ended | | | Half Year ended | | 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 | 329.35 | 1,021.08 | 188.31 | 517.66 | 1,156.11 | 2,373.0 |
| 11 | Other Income | 73.02 | 44.83 | 91.35 | 164,38 | 142.01 | 434.1 |
| Ш | Total Income(I + II) | 402.37 | 1,065.91 | 279.66 | 682.03 | 1,298.12 | 2,807.1 |
| IV | Expenses | | | | | | |
| | a) Cost of Construction & Development | 261.34 | 234.44 | 195.69 | 457.02 | 450.81 | 1,093.3 |
| | b)Cost of Sales | • | | 160.00 | 160.00 | 12 | 170.00 |
| | c) Changes in Inventories of Finished goods, Stock-in-trade and Work-in-Progress | 97.46 | 770.49 | (102.00) | (4.54) | 654.68 | 996.4 |
| | 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 | 173.3 |
| | f) Depreciation and Amortisation Expenses | 2.53 | 2.15 | 2,26 | 4.79 | 4.07 | 8.77 |
| | g) Other Expenses | 48.73 | 52.02 | 45.60 | 94.33 | 103.91 | 223.3 |
| | Total Expenses(IV) | 444.61 | 1,117.20 | 343.18 | 787.79 | 1,332.39 | 2,717.5 |
| V | Profit/(Loss) before Exceptional Items and Tax (III-IV) | (42.24) | (51.29) | (63.52) | (105.76) | (34.27) | 89.5 |
| VI | Exceptional Items | | | | - 1000000000000000000000000000000000000 | | |
| VII | Profit/(Loss) before Tax | (42.24) | (51.29) | (63.52) | (105.76) | (34.27) | 89.5 |
| VIII | Tax Expense: | 9 | | | - | | |
| | (1) Earlier Year Tax Adjusments | 1.47 | (0.52) | (22.61) | (21.14) | (0.52) | 27.3 |
| | (2) Deferred Tax | - | 18.53 | 5,69 | 5.69 | 14.61 | (0.5 |
| IX | Profit/(Loss) for the period from Continuing Operations (VII - VIII) | (43.71) | (69.30) | (46.60) | (90.31) | (48.36) | 62.7 |
| 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 | 3.2 |
| | (ii) Incometax relating to items that will not be reclassified to profit or loss | (0.20) | (0.35) | (0.20) | (0.41) | (0.71) | (0.8 |
| XI | Total Comprehensive Income for the period. (IX+X) | (43.11) | (68.26) | (45.99) | (89.10) | (46.26) | 65.1 |
| XII | Paid up Equity Share Capital (Face Value of Rs.10/- each) excluding Forfieted Shares | 324.79 | 324.79 | 324.79 | 324.79 | 324.79 | 324.7 |
| хіп | Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised): | | | | | | |
| | Basic (Rs. Per Share) | (1.35) | (2.13) | (1.43) | (2.78) | (1.49) | 1.9 |
| | Diluted (Rs. Per Share) | (1.35) | (2.13) | (1.43) | (2.78) | (1.49) | 1.9 |
| XIV | Other Equity excluding Revaluation Reserve | ******* | | | 1,300000000 | | 1,020.3 |

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 Company is engaged interalia in the construction, development and other related activities. These in the context of INDAS 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

DEEPAK DUNGARSHI CHHEDA

Deepak Chheda

Chairman & Managing Director

Place: Mumbai Date: 08/11/2023

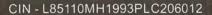




| Standalone Statement of Assets and Liabilities | | 0. 20.2 |
|---|-------------------------|------------|
| | As at | As at |
| Particulars | 30.09.2023 Unaudited | 31.03.2023 |
| ASSETS | Unaudited | Audited |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | 10.13 | 8.88 |
| (b) Other Intangible Assets | 6.68 | 9.22 |
| (c) Financial Assets | 0.00 | 7.22 |
| (i) Investments | 457.50 | 324.66 |
| (ii) Other Financial Assets | 1309.68 | 911.69 |
| (d) Deferred Tax Asset(Net) | 140.42 | 119.68 |
| (a) Deserted Tax Asset(Ivet) | 140.42 | 117.00 |
| (2) Current Assets | | |
| (a) Inventories | 4941.80 | 4,937.25 |
| (b) Financial Assets | 4941.00 | 4,907.20 |
| (5.5) | 33.85 | 75.30 |
| (i) Investments | 718.73 | 1,190.81 |
| (ii) Trade Receivables | 57.34 | 44.18 |
| (iii) Cash and Cash Equivalents | | 425.00 |
| (iv)Bank Balances other than Cash and Cash Equivalents | 35.76 | |
| (v) Loans | 59.73 | 89.32 |
| (vi) Other Financial Assets | 107.03 | 84.33 |
| (c) Current Tax Assets (Net) | 77.74 | 104.97 |
| (d) Other Current Assets | 2630.83 | 2,245.30 |
| TOTAL ASSETS | 10,587.22 | 10,570.60 |
| EQUITY AND LIABILITIES | | |
| Equity | | 044.50 |
| (a) Equity Share Capital | 344.50 | 344.50 |
| (b) Other Equity | 931.31 | 1,020.38 |
| Total Equity | 1,275.81 | 1,364.89 |
| Liabilities | | |
| (1) Non-Current Liabilities | | |
| (a) Financial Liabilities | 4040,000,000 | |
| (i) Borrowings | 2371.58 | 2,270.25 |
| (b) Provisions | 48.38 | 44.34 |
| (2) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 5785.32 | 6,092.73 |
| (ii) Trade Payables: | | |
| (A) Total outstanding dues of Micro Enterprises and Small | | 2 2 2 |
| Enterprises and | 4.33 | 0.56 |
| (B) Total outstanding dues of creditors other than Micro | | |
| Enterprises and Small Enterprises | 282.52 | 340.45 |
| (iii) Other Financial Liabilities | 0.38 | 0.38 |
| (b) Other Current Liabilities | 816.73 | 452.67 |
| (c) Provisions | 2.17 | 4.34 |
| Total Liabilities | 9311.41 | 9,205.72 |
| | 4.6 | |
| TOTAL EQUITY AND LIABILITIES | 10,587.22 | 10,570.60 |

DEEPAK DUNGARSHI CHHEDA

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RODIUM REALTY LIMITED

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

| | | | | (Rs.in Lakhs) | | |
|----|--|---|---|--------------------------------------|----------|--|
| | Particulars | Half Year ended 30 September 2023 | | Half Year ended 30 September 2022 | | |
| A. | CASH FLOW FROM OPERATING ACTIVITIES: | | | | | |
| | NET PROFIT BEFORE TAX | | (105.76) | | (34.27) | |
| | Adjustment for: | | | | | |
| | Depreciation | 4.79 | | 4.07 | | |
| | Finance Cost | 58.74 | | 93.08 | | |
| | Interest Income | (55.78) | | (61.03) | | |
| | Remasurement of Defined Benefit Plans | 1.61 | | - | | |
| | Fair Value changes in Investments | (13.45) | (4.08) | 7.41 | 43.53 | |
| | OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES | | (109.84) | | 9.26 | |
| | Trade Receivables | 472.08 | (/ | 36.04 | (5.5 | |
| | Other Financial Assets | (17.99) | | 10.00 | | |
| | Other Current Assets | (385.53) | | (1,158.29) | | |
| | Inventories | (4.54) | | 654.68 | | |
| | Trade Payable | (54.15) | | (42.61) | | |
| | Provisions | 1.88 | | 3.62 | | |
| | Other Liabilities | 403.88 | 415.62 | 571.86 | 75.30 | |
| | CASH GENERATED FROM OPERATIONS | 405.00 | 305.78 | 371.00 | 84.56 | |
| | Direct Taxes paid | | 21.55 | | 8.91 | |
| | NET CASH FROM OPERATING ACTIVITIES | _ | 327.33 | _ | 93.47 | |
| В. | Section 2 and 4 and 5 an | | 327.33 | | 73.47 | |
| ь. | | (2 E0) | | (A 7E) | | |
| | Purchase of Property, Plant and Equipment | (3.50) | | (4.75) | | |
| | Movement in Current Capital of Investment in Subsidiaries | (159.22) | | 408.29 | | |
| | Intercorporate Loan | 30.00 | | 20.00 | | |
| | Loans to Employees | (0.41) | | (1.39) | | |
| | Deposits with Banks having maturity more than 3 months | (8.76) | | (7.00) | | |
| | Interest Income | 51.07 | (00.00) | 63.07 | 100.04 | |
| | NET CASH USED IN INVESTING ACTIVITIES | | (90.82) | | 478.21 | |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | | | | |
| | (Repayments) / Proceeds from Working Capital Facilities (Net) | (26.19) | | (7.48) | | |
| | Proceeds from Borrowings | 20.53 | | 515.00 | | |
| | Repayments of Borrowings | (201.71) | | (1,086.61) | | |
| | Interest paid | (57.43) | overseen . | (89.44) | | |
| | NET CASH FROM FINANCING ACTIVITIES | _ | (264.80) | = | (668.53) | |
| | NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | | (28.29) | | (96.84) | |
| | CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2023 | | 119.48 | | 220.18 | |
| | Cash & Cash Equivalents | | 44.18 | | 41.19 | |
| | Current Investments | | 75.30 | | 178.99 | |
| | CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2023 | | 91.19 | | 123.34 | |
| | Cash & Cash Equivalents | | 57.34 | | 31.55 | |
| | Current Investments | | 33.85 | Really | 91.79 | |
| | | DEEPAK DUNGARS Lucation Scale (1) DUNGARS HI CHHEDA Self-2023-202-202-202-202-202-202-202-202-20 | NS Road, 9 JVPD Scheme, Ville Parlie Asharashtra 400049, cd 704cc8bc837da931f98a6092a0e | & Wnwpal | | |