

**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

Shivratana

(SHIVRATAN AGARWAL)
Partner

M. No. 104180

UDIN: 23104180BHASKR 4080

Place: Mumbai

Date: November 08, 2023





Rodium Realty Ltd.

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RODIUM REALTY LIMITED						
Statement of Standalone Financial Results for the Quarter & Half Year ended 30 September, 2023						
(Rs.in Lakhs) Except EPS						
PARTICULARS	Quarter ended			Half Year ended		Year ended
	30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	329.35	1,021.08	188.31	517.66	1,156.11	2,373.00
II Other Income	73.02	44.83	91.35	164.38	142.01	434.16
III Total Income(I + II)	402.37	1,065.91	279.66	682.03	1,298.12	2,807.15
IV Expenses						
a) Cost of Construction & Development	261.34	234.44	195.69	457.02	450.81	1,093.35
b) Cost of Sales	-	-	160.00	160.00	-	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	996.41
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	2.53	2.15	2.26	4.79	4.07	8.77
g) Other Expenses	48.73	52.02	45.60	94.33	103.91	223.34
Total Expenses(IV)	444.61	1,117.20	343.18	787.79	1,332.39	2,717.58
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	(42.24)	(51.29)	(63.52)	(105.76)	(34.27)	89.58
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before Tax	(42.24)	(51.29)	(63.52)	(105.76)	(34.27)	89.58
VIII Tax Expense:						
(1) Earlier Year Tax Adjustments	1.47	(0.52)	(22.61)	(21.14)	(0.52)	27.34
(2) Deferred Tax	-	18.53	5.69	5.69	14.61	(0.52)
IX Profit/(Loss) for the period from Continuing Operations (VII - VIII)	(43.71)	(69.30)	(46.60)	(90.31)	(48.36)	62.76
X Other Comprehensive Income(OCI)						
(i) Items that will not be reclassified to profit or loss	0.81	1.41	0.81	1.61	2.81	3.22
(ii) Incometax relating to items that will not be reclassified to profit or loss	(0.20)	(0.35)	(0.20)	(0.41)	(0.71)	(0.81)
XI Total Comprehensive Income for the period. (IX+X)	(43.11)	(68.26)	(45.99)	(89.10)	(46.26)	65.17
XII 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
XIII 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)	1.93
Diluted (Rs. Per Share)	(1.35)	(2.13)	(1.43)	(2.78)	(1.49)	1.93
XIV Other Equity excluding Revaluation Reserve	-	-	-	-	-	1,020.38

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 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

DEEPAK
DUNGARSHI
CHHEDA

Deepak Chheda
Chairman & Managing Director
Place : Mumbai
Date: 08/11/2023



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		
Particulars	As at 30.09.2023	As at 31.03.2023
	Unaudited	Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	10.13	8.88
(b) Other Intangible Assets	6.68	9.22
(c) Financial Assets		
(i) Investments	457.50	324.66
(ii) Other Financial Assets	1309.68	911.69
(d) Deferred Tax Asset(Net)	140.42	119.68
(2) Current Assets		
(a) Inventories	4941.80	4,937.25
(b) Financial Assets		
(i) Investments	33.85	75.30
(ii) Trade Receivables	718.73	1,190.81
(iii) Cash and Cash Equivalents	57.34	44.18
(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	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		
(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		
(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 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
TOTAL EQUITY AND LIABILITIES	10,587.22	10,570.60

DEEPAK
DUNGARSHI
CHHEDA

Digitally signed by DEEPAK DUNGARSHI CHHEDA
DN: cn=DEEPAK DUNGARSHI CHHEDA, o=RODIUM REALTY LTD., ou=RODIUM REALTY LTD., email=info@rodium.net, c=IN
Date: 2023.10.26 11:05:41 +05'30'



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