



**Rodium Realty Ltd.**

**Perspective To Perfection®**

November 13, 2019

To,  
**BSE Limited,**  
Dept. of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400001

**Scrip Code: 531822**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting**

Pursuant to Regulation 33 & 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board, at its meeting held today i.e. on November 13, 2019, has inter-alia considered and approved the following:

1. Approved the Unaudited Financial Results (Standalone and Consolidated) together with their Limited Review Report thereon, the Statement of Assets and Liabilities and Cash Flow Statement for the second quarter and half year ended 30<sup>th</sup> September, 2019.
2. To consider and approve the issue of equity shares under preferential allotment i.e. under Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.
3. To consider and approve the Alteration/Reclassification of Authorised Share Capital and thereby alteration of MOA / AOA of the Company.

The Company would like to inform that the Board of Directors after its due discussion has decided to defer the matter of Agenda No. 2 and 3 for the time being.

Further, in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window " for trading in the shares of the Company will open from November 16, 2019 for the Directors and Key Managerial Personnel /Designated Employees / Connected Persons of the Company.

The Board Meeting commenced on 4.00 p.m. and concluded on 7.00p.m.

We request you to kindly take the same on record.

For **Rodium Realty Limited**

  
**Tulsi Rajput**

**Company Secretary & Compliance Officer**  
**A42122**



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.

**T:** +91 22 4231 0800

**F:** +91 22 4231 0855

**E:** info@rodium.net

**W:** www.rodium.net

**"LIMITED REVIEW" REPORT ON THE STANDALONE FINANCIAL RESULTS OF RODIUM  
REALTY LTD FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2019**

**Independent Auditor's Review Report**

To,  
The Board of Directors,  
Rodium Realty Limited.  
Mumbai.

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Rodium Realty Limited ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2019 ("the Statement") 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 30<sup>th</sup> September, 2019, 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to Note 4 of the Statement which states that the statements of cash flows for the corresponding six months ended 30<sup>th</sup> September, 2018, as reported in the accompanying Statement has been approved by the Company's Board of Directors, but have not been subjected to review.

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 M. M. NISSIM & CO**  
Chartered Accountants  
(Firm Regn. No. 107122W)

(N. Kashinath)  
Partner

Mem. No.: 036490

UDIN: 19036490AAAA1E4715

Date: 13<sup>th</sup> November, 2019

Place: Mumbai





**Rodium Realty Ltd.**  
Perspective To Perfection®

RODIUM REALTY LIMITED							
Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30 September 2019							
(Rs. in Lacs) Except EPS							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(30/09/2019) Unaudited	(30/06/2019) Unaudited	(30/09/2018) Unaudited	(30/09/2019) Unaudited	(30/09/2018) Unaudited	(31/03/2019) Audited
1	Revenue from operations (gross)	703.19	1497.65	957.97	2,200.84	1,951.66	3,962.71
2	Other Income	115.27	32.94	48.26	148.21	72.43	137.82
3	Total revenue (1+2)	818.46	1,530.59	1,006.23	2,349.05	2,024.09	4,100.53
4	Expenses						
	(a) Cost of Development and Construction	317.49	675.33	1,080.76	992.82	2,117.06	4,377.93
	(b) Changes in inventories of finished goods and work in progress & stock in trade.	182.31	602.97	(971.11)	785.28	(860.85)	(1,286.57)
	(c) Employee benefits expenses	20.54	26.88	26.87	47.42	53.00	101.83
	(d) Finance Costs	92.93	59.79	55.97	152.72	110.59	171.62
	(e) Depreciation and amortisation expense	2.91	2.57	3.12	5.48	6.31	12.08
	(f) Other expenditure	251.03	126.34	116.55	377.37	202.21	378.93
	Total Expenses	867.21	1,493.88	312.16	2,361.09	1,628.32	3,755.82
	Profit from Ordinary Activities before tax (3-4)	(48.75)	36.71	694.07	(12.04)	395.77	344.71
5	Exceptional items			-			-
6							
7	Profit from Ordinary Activities before tax (5-6)	(48.75)	36.71	694.07	(12.04)	395.77	344.71
8	Tax Expense (including deferred tax & Earlier year adjustment)	(7.05)	12.11	113.45	5.06	107.86	123.69
	(1) Current Tax	(10.96)	10.96	119.04	-	114.69	129.63
	(2) Deferred Tax	3.91	1.15	(5.59)	5.06	(6.83)	(5.94)
	Net Profit from Ordinary Activities after tax (7-8)	(41.70)	24.60	580.62	(17.10)	287.91	221.02
9							
10	Other comprehensive income (OCI)						
	(a) The items that will not be reclassified to profit or loss.	0.50	0.50	0.23	1.00	0.45	1.99
	(b) Income tax relating to items that will not be reclassified to profit or loss.	(0.14)	(0.14)	(0.06)	(0.28)	(0.13)	(0.55)
	Total comprehensive income for the period.	(41.34)	24.96	580.79	(16.38)	288.23	222.46
11	Paid-up equity share capital (face value of Rs.10/-)	324.79	324.79	324.79	324.79	324.79	324.79
12	Reserves excluding Revaluation Reserve as shown in the balance sheet as at 31.03.2018						938.11
13							
14	Earnings Per Share (EPS)						
	Basic	(1.28)	0.76	17.88	(0.53)	8.86	6.81
	Diluted	(1.28)	0.76	17.88	(0.53)	8.86	6.81



*Handwritten signature*

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  
T: +91 22 4231 0800 F: +91 22 4231 0855 E: info@rodium.net W: www.rodium.net





**Rodium Realty Ltd.**

**Perspective To Perfection®**

**Notes:**

- (1) The above unaudited standalone financial results for the Quarter and Half year ended 30th September, 2019 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2019. The same have also been subjected to Limited Review by the Statutory Auditors.
- (2) These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34-Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI Circular dated 5th July, 2016.
- (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 primary segment.
- (4) The Standalone Cash Flow Statement for the half year ended 30th September, 2018 is approved by the Board of Directors of the Company and has not been subjected to Limited Review by the Statutory Auditors.
- (5) Effective April 1, 2019, The Company has adopted IND AS -116 - Leases. The adoption of IND AS 116 does not have any impact on standalone financial results of the Company.
- (6) Pursuant to the Taxation Laws (Amendment) Ordinance, 2019 issued on 20th September, 2019, Corporate Assesses have been given the option to apply lower income tax rate with effect from 1st April, 2019, subject to certain conditions specified therein. The company is in the process of evaluating the impact of availment of the said option and accordingly, no effect in this regard has presently been considered in the measurement of tax expense for the quarter and the period ended 30th September, 2019 and the consequent impact on the deferred tax as of that date.
- (7) During the quarter ending 30th September 2019, The Company has reversed the input tax credit amounting to Rs.118.67 Lakhs availed for the unsold units and non-completed units post 1st April 2019. This is in consequent to changes in Goods and Service Tax laws with regards to Real estate development where the Company had to reverse the input tax credit availed by 30th September, 2019.
- (8) The figures for the previous periods have been regrouped wherever necessary.

**For Rodium Realty Limited**

**Deepak Chheda**  
**Managing Director**  
**DIN: 00419447**



**Place**

**Date: 13.11.2019**

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.

**T** +91 22 4231 0800

**F** +91 22 4231 0855

**E** info@rodium.net

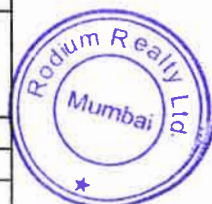
**W** www.rodium.net



**Rodium Realty Ltd.**

Perspective To Perfection®

Standalone Statement of Assets and Liabilities		(Rs. in Lacs)
Particulars	30th September 2019	31st March 2019
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	15.87	15.71
Other Intangible Assets	0.67	0.58
Financial Assets;		
- Investments	317.48	256.88
- Others financial assets	-	1,223.65
Deferred Tax Assets (Net)	6.44	11.78
Other non-current assets	14.13	10.00
<b>Current Assets</b>		
Inventories	7,358.97	8,144.24
Financial Assets;		
- Investments	437.62	158.21
- Trade Receivables	1,781.36	254.42
- Cash and cash Equivalents	117.93	92.62
- Bank balances other than cash and cash equivalents	1,365.81	71.56
- Loans	202.54	200.82
- Others financial assets	85.12	82.40
Current Tax Assets (Net)	55.54	42.65
Other current assets	333.91	2,872.60
<b>TOTAL ASSETS</b>	<b>12,093.40</b>	<b>13,438.13</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	344.50	344.50
Other Equity	882.57	938.11
<b>Total Equity</b>	<b>1,227.07</b>	<b>1,282.61</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
- Borrowings	3,592.14	2,961.93
Provisions	42.88	37.25
<b>Current Liabilities</b>		
Financial Liabilities		
- Borrowings	6,186.60	6,268.23
- Trade Payables	-	
(A) total outstanding dues of micro enterprises and small enterprises; and	14.50	25.85
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	187.14	675.79
- Other Financial Liabilities	34.35	1,681.77
Other Current Liabilities	789.09	501.69
Provisions	19.63	3.00
Current Tax Liabilities (Net)	-	-
<b>Total Liabilities</b>	<b>10,866.33</b>	<b>12,155.52</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,093.40</b>	<b>13,438.13</b>



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.

T: +91 22 4231 0800

F: +91 22 4231 0855

E: info@rodium.net

W: www.rodium.net



**Rodium Realty Ltd.**

Perspective To Perfection<sup>®</sup>

<b>RODIUM REALTY LIMITED</b> <b>STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019</b>			
Particulars	(In Rs 'Lacs)		
	Half Year ended 30th September 2019	Half Year ended 30th September 2018	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>			
NET PROFIT BEFORE TAX	(12.04)		395.76
Adjustment for :			
Depreciation	5.48	6.31	
Finance Cost	152.72	110.59	
Interest Income	(59.92)	(58.16)	
Dividend Income	(0.64)	(1.68)	
Remeasurements of Defined benefit plans	1.00		
Fair Value changes in Investments	(9.80)		
Loss / (Gain) on Sale of Investments	(1.57)	(12.58)	44.49
<b>OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES</b>	<b>75.24</b>		<b>440.25</b>
Trade receivables	(1,526.94)	(383.45)	
Other Financial assets	1,220.93	(8.24)	
Other Current Assets	2,534.56	14.32	
Inventories	785.28	(860.85)	
Trade Payable	(500.00)	(528.57)	
Provisions	22.25	81.68	
Other Current Financial Liabilities	287.40	493.70	
Other Financial liabilities	(1,647.42)	(347.88)	(1,539.28)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>1,251.29</b>		<b>(1,099.03)</b>
Direct Taxes paid	(12.89)		(126.01)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>1,238.40</b>		<b>(1,225.04)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	(5.73)		
Investments made	(60.60)	(16.55)	
Proceeds from sale of Investments	11.37	12.58	
Loans (Financial assets)	(1.71)	(4.40)	
Fixed Deposits with Banks	(1,294.25)	(19.12)	
Interest Income	59.92	58.16	
Dividend income	0.64	1.68	
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(1,290.38)</b>		<b>32.35</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
(Repayments) / Proceeds from Working Capital Facilities (Net)	(81.63)	9.42	
Proceeds from Borrowings	630.21	1,639.48	
Interest paid	(152.72)	(110.59)	
Dividend and Corporate Dividend Tax	(39.16)		
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>356.70</b>		<b>1,538.31</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>304.72</b>		<b>345.61</b>
<b>OPENING BALANCE CASH AND CASH EQUIVALENTS</b>	<b>250.84</b>		<b>333.51</b>
Cash & Cash Equivalents	92.62		190.51
Current Investments	158.21		143.00
<b>CLOSING BALANCE CASH AND CASH EQUIVALENTS</b>	<b>555.56</b>		<b>679.12</b>
Cash & Cash Equivalents	117.93		244.85
Current Investments	437.62		434.28

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

T+91 22 4231 0800

F+91 22 4231 0855

Einfo@rodium.net

Wwww.rodium.net



**"LIMITED REVIEW" REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF RODIUM  
REALTY LTD FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2019**

Independent Auditor's Review Report

To,  
The Board of Directors,  
Rodium Realty Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results 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 30th September, 2019 ("the Statement"), 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 30th September, 2019, 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. Attention is drawn to Note 2 to the fact that the consolidated figures for the corresponding Quarter and Six months ended 30<sup>th</sup> September, 2018 and the statement of cash flows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory effective 01<sup>st</sup> April 2019.





5. The statements includes the results of the following entities :

Name of the Entity	Relationship
Xperia Realty LLP	Subsidiary
Fluid Realty LLP	Subsidiary
Rodium Housing Private Limited	Wholly Owned Subsidiary (upto 16 <sup>th</sup> April, 2019)
Rodium Housing LLP	Subsidiary (from 16 <sup>th</sup> April, 2019)
Readystage Limited Liability Partnership	Subsidiary
81 Estate Limited Liability Partnership	Subsidiary
Contour Developers Limited Liability Partnership	Subsidiary

6. The statement includes the interim financial results and other financial information of Seven subsidiaries whose interim financial results/information reflects Group's share of total assets of Rs. 37.55 Lakhs as at 30<sup>th</sup> September, 2019, and group's share of total revenues of Rs. 0.05 Lakhs and Rs. 0.08 Lakhs, Group's share of net loss after tax of Rs. 1.08 Lakhs and Rs. 2.83 Lakhs and Group's share of total comprehensive income of Rs. NIL and Rs. NIL for the Quarter ended 30<sup>th</sup> September, 2019 and for the period 01<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019 respectively and net cash inflow of Rs. 11.21 Lakhs for the period 01<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019 as considered in the statement of cash flows, which have not been reviewed. These interim financial results and other financial information have been 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 M. M. NISSIM & CO  
Chartered Accountants  
(Firm Regn. No. 107122W)



(N. Kashinath)  
Partner

Mem. No.: 036490

UDIN: 19036490 AAAAIF4068.

Date: 13<sup>th</sup> November, 2019

Place: Mumbai





**Rodium Realty Ltd.**

Perspective To Perfection®

<b>RODIUM REALTY LIMITED</b> <b>Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30 September 2019</b> <b>(Rs. in Lacs) Except EPS</b>						
Sr. No.	Particulars	Quarter Ended			Half Year Ended	
		(30/09/2019)	(30/06/2019)	(30/09/2018)	(30/09/2019)	(30/09/2018)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from operations (gross)	703.19	1497.65	957.96	2,200.84	1,951.66
2	Other Income	114.28	32.01	46.33	146.29	70.50
3	<b>Total revenue (1+2)</b>	<b>817.47</b>	<b>1,529.66</b>	<b>1,004.29</b>	<b>2,347.13</b>	<b>2,022.16</b>
4	<b>Expenses</b>					
	(a) Cost of Development and Construction	333.27	675.33	1,102.13	1,008.60	2,138.43
	(b) Changes in inventories of finished goods and work in progress & stock in trade.	169.44	602.97	-992.47	772.41	-882.21
	(c) Employee benefits expenses	20.54	26.88	27.87	47.42	54.00
	(d) Finance Costs	91.01	59.79	55.97	150.80	110.59
	(e) Depreciation and amortisation expense	2.91	2.57	3.12	5.48	6.31
	(f) Other expenditure	234.05	127.12	117.21	361.17	202.91
	<b>Total Expenses</b>	<b>851.22</b>	<b>1,494.66</b>	<b>313.83</b>	<b>2,345.88</b>	<b>1,630.02</b>
	<b>Profit from Ordinary Activities before tax (3-4)</b>	<b>-33.75</b>	<b>35.00</b>	<b>690.46</b>	<b>1.25</b>	<b>392.14</b>
5	Exceptional items			-		
6	<b>Profit from Ordinary Activities before tax (5-6)</b>	<b>-33.75</b>	<b>35.00</b>	<b>690.46</b>	<b>1.25</b>	<b>392.14</b>
7	<b>Tax Expense (including deferred tax &amp; Earlier year adjustment)</b>	<b>-7.05</b>	<b>12.11</b>	<b>113.3</b>	<b>5.06</b>	<b>107.71</b>
	(1) Current Tax	-10.96	10.96	114.69	-	114.69
	(2) Deferred Tax	3.91	1.15	-1.39	5.06	-6.98
8	<b>Net Profit from Ordinary Activities after tax (7-8)</b>	<b>-26.70</b>	<b>22.89</b>	<b>577.16</b>	<b>-3.81</b>	<b>284.43</b>
9	<b>Other comprehensive income (OCI)</b>					
	(a) The items that will not be reclassified to profit or loss.	0.50	0.50	0.77	1.00	1.00
	(b) Income tax relating to items that will not be reclassified to profit or loss.	-0.14	-0.14	-0.34	-0.28	-0.28
	<b>Total Comprehensive Income for the year attributable to:</b>					
10	Owners of the Company	-3.58	0.50	577.75	-3.08	285.30
11	Non Controlling Interest	-0.01	-	-0.15	-0.01	-0.15
	<b>Total comprehensive income for the period.</b>	<b>-26.34</b>	<b>23.25</b>	<b>577.59</b>	<b>-3.09</b>	<b>285.15</b>
12	<b>Paid-up equity share capital (face value of Rs.10/-)</b>	<b>324.79</b>	<b>324.79</b>	<b>324.79</b>	<b>324.79</b>	<b>324.79</b>
13	<b>Reserves excluding Revaluation Reserve as shown in the balance sheet as at 31.03.2019</b>					<b>938.11</b>
14	<b>Earnings Per Share (EPS)</b>					
	Basic	-0.81	0.72	17.77	-0.12	8.76
	Diluted	(0.81)	0.72	17.77	-0.12	8.76

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

T : +91 22 4231 0800 F : +91 22 4231 0855 E : info@rodium.net W : www.rodium.net



**Rodium Realty Ltd.**

**Perspective To Perfection®**

Notes:

(1) The above unaudited consolidated financial results for the Quarter and Half year ended 30th September, 2019 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2019. The same have also been subjected to Limited Review by the Statutory Auditors.

(2) The Consolidated Financial results include the results of the holding company and Seven subsidiaries. The holding company with its subsidiaries is here in referred to as the Group. In the previous year, the Group has opted to publish Consolidated Financial results on an annual basis. Accordingly, the Consolidated Financial results for the Quarter and Half year ended 30th September, 2018 and Cash Flow Statement for the Half year ended 30th September, 2018 are approved by the Board of Directors of the Company but have not been subjected to review by the Statutory Auditors.

(3) These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34-Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI Circular dated 5th July, 2016.

(4) The group 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.

(5) Effective April 1, 2019, The Group has adopted IND AS -116 - Leases. The adoption of IND AS 116 does not have any impact on consolidated financial results of the Company.

(6) Pursuant to the Taxation Laws (Amendment) Ordinance, 2019 issued on 20th September, 2019, Corporate Assesses have been given the option to apply lower income tax rate with effect from 1st April, 2019, subject to certain conditions specified therein. The group is in the process of evaluating the impact of availment of the said option and accordingly, no effect in this regard has presently been considered in the measurement of tax expense for the quarter and the period ended 30th September, 2019 and the consequent impact on the deferred tax as of that date.

(7) During the quarter ending 30th September 2019, The Group has reversed the input tax credit amounting to Rs.118.67 Lakhs availed for the unsold units and non-completed units post 1st April 2019. This is in consequent to changes in Goods and Service Tax laws with regards to Real estate development where the Group had to reverse the input tax credit availed by 30th September, 2019.

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

**For Rodium Realty Limited**

**Deepak Chheda**  
**Managing Director**

**DIN: 00419447**

**Date: 13.11.2019**

**Place: Mumbai**



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.

**T:** +91 22 4231 0800

**F:** +91 22 4231 0855

**E:** info@rodium.net

**W:** www.rodium.net





**Rodium Realty Ltd.**  
Perspective To Perfection®

Consolidated Statement of Assets and Liabilities		
	(Rs. in Lacs)	
Particulars	30th September 2019	31st March 2019
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	15.87	15.71
Other Intangible Assets	0.67	0.58
Financial Assets;		
- Investments	123.8	118.02
- Others financial assets		1,223.65
Deferred Tax Assets (Net)	6.44	11.78
Other non-current assets	14.13	10.00
<b>Current Assets</b>		
Inventories	7551.42	8,261.86
Financial Assets;		
- Investments	437.62	159.19
- Trade Receivables	1781.36	254.42
- Cash and cash Equivalents	159.06	121.55
- Bank balances other than cash and cash equivalents	1400.81	71.56
- Loans	170.54	168.82
- Others financial assets	73.87	73.07
Current Tax Assets (Net)	55.54	42.65
Other current assets	339.81	2,926.40
<b>TOTAL ASSETS</b>	<b>12,130.94</b>	<b>13,459.27</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	344.5	344.50
Other Equity	882.57	924.80
<b>Total Equity</b>	<b>1,227.07</b>	<b>1,269.30</b>
<b>Non Controlling Interest</b>	<b>28.52</b>	<b>28.50</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
- Borrowings	3592.14	2,961.93
Provisions	42.88	37.25
<b>Current Liabilities</b>		
Financial Liabilities		
- Borrowings	6186.6	6,268.23
- Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	14.5	25.91
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	189.33	677.06
- Other Financial Liabilities	34.35	1,681.77
Other Current Liabilities	795.92	506.31
Provisions	19.63	3.00
<b>Total Liabilities</b>	<b>10,875.35</b>	<b>12,161.47</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,130.94</b>	<b>13,459.27</b>



*Handwritten signature*

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.

T: +91 22 4231 0800

F: +91 22 4231 0855

E: info@rodium.net

W: www.rodium.net



**Rodium Realty Ltd.**  
Perspective To Perfection®

<b>RODIUM REALTY LIMITED</b>			
<b>CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019</b>			
<b>Particulars</b>	<b>Half Year ended 30th September 2019</b>		<b>Half Year ended 30th September 2018</b>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>			
NET PROFIT BEFORE TAX		1.26	392.14
Adjustment for :			
Depreciation	5.48		6.31
Finance Cost	150.80		110.59
Interest Income	-58.00		-56.23
Dividend Income	-0.64		-1.68
Remeasurements of Defined benefit plans	1.00		1.00
Fair Value changes in Investments	-9.80		-
Loss / (Gain) on Sale of Investments	-1.49	87.35	-
<b>OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES</b>		<b>88.61</b>	<b>452.13</b>
Trade receivables	-1,526.94		4.61
Other Financial assets	1,222.85		-
Other Current Assets	2,581.46		-40.13
Inventories	710.44		-882.21
Trade Payable	-499.13		-529.00
Provisions	22.25		5.86
Other Current Financial Liabilities	289.61		555.43
Other Financial liabilities	-1,647.42	1,153.12	-411.51
<b>CASH GENERATED FROM OPERATIONS</b>		<b>1,241.73</b>	<b>-844.82</b>
Direct Taxes paid		-12.89	-126.01
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>1,228.84</b>	<b>-970.83</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	-5.73		
Investments made	-5.78		
Proceeds from sale of Investments	11.29		25.79
Loans (Financial assets)	-0.80		-337.64
Fixed Deposits with Banks	-1,329.25		-19.19
Interest Income	58.00		49.72
Dividend income	0.64		1.68
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>-1,271.63</b>	<b>-279.64</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
(Repayments) / Proceeds from Working Capital Facilities (Net)	-81.63		9.42
Proceeds from Borrowings	630.21		1,639.48
Non-controlling interest	0.03		-
Interest paid	-150.80		-35.08
Dividend and Corporate Dividend Tax	-39.16		
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>358.65</b>	<b>1,613.82</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>315.86</b>	<b>363.35</b>
<b>OPENING BALANCE OF CASH AND CASH EQUIVALENTS</b>		<b>280.74</b>	<b>345.44</b>
Cash & Cash Equivalents		121.55	202.44
Current Investments		159.19	143.00
<b>CLOSING BALANCE OF CASH AND CASH EQUIVALENTS</b>		<b>596.68</b>	<b>708.77</b>
Cash & Cash Equivalents		159.06	266.87
Current Investments		437.62	441.90

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.

T: +91 22 4231 0800 F: +91 22 4231 0855 E: info@rodium.net W: www.rodium.net



*mlc*