

INDEPENDENT AUDITOR'S REPORT ON THE AUDITED CONSOLIDATED FINANCIAL RESULTS OF RODIUM REALTY LIMITED FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

To,
The Board of Directors,
RODIUM REALTY LIMITED

Opinion

1. We have audited the accompanying Consolidated Financial Results ("the Statement") of **Rodium Realty Limited** (hereinafter referred to as the "Holding Company") and its Subsidiaries (Holding Company and its Subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026, attached herewith, 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 (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of report of other Auditors on Separate Financial Results of the subsidiaries referred to in para "Other Matters" section below, the aforesaid Consolidated Financial Results:

- a) include the financial results of the following entities;

Name of the Entity	Relationship
Rodium Digital INC	Wholly owned Subsidiary
Rodium Housing LLP	Subsidiary
81 Estates LLP	Subsidiary
Readystage LLP	Subsidiary
Fluid Reality LLP	Subsidiary
Xperia Reality LLP	Subsidiary

- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), and other accounting principles generally accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information for the quarter and year ended March 31, 2026.



Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained, along with the consideration of report of other Auditors on Separate Financial Results of the subsidiaries referred to in para "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

4. This Statement which includes Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for issuance. The Consolidated Financial Results have been prepared on the basis of the Consolidated Financial Statements for the quarter and year ended 31st March 2026.
5. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and the Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the each Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Director of the Holding Company, as aforesaid.



6. In preparing the Consolidated Financial Results, the Management and the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The respective Board of Directors of the Companies included in the Group is responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

8. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates by the Board of Directors.
 - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of Financial Results of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entity included in the Consolidated Financial Results, which has been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para "Other Matters"

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

10. The Consolidated Financial Results include the financial results of two Subsidiaries, whose financial statements reflect total assets (before consolidation **adjustments**) of Rs. 6,536.69 Lakhs as at March 31, 2026, total revenue (before consolidation **adjustments**) of Rs. 4,994.46 Lakhs and total net profit after tax (before consolidation **adjustments**) of Rs. 455.24 Lakhs for the year ended on that date, as considered in the Consolidated Financial Results, which has been audited by its independent auditor. The independent auditors' report on financial statements of these entities have been furnished to us by the management and our opinion on the Consolidated Financial Results, in so far as it relates to the **amounts and disclosures included in respect** of this entity, is based solely on the report of **such auditor** and the **procedures performed** by us are as stated in paragraph above.
11. The Consolidated Financial Results include the financial results of four Subsidiaries, whose **financial** statements reflect total assets (before consolidation **adjustments**) of Rs. 516.47 Lakhs as at March 31, 2026, total revenue (before consolidation **adjustments**) of Rs. 180.58 Lakhs and total net profit after tax (before consolidation **adjustments**) of Rs. 54.68 Lakhs for the year ended on that date, as considered in the Consolidated Financial Results, which are unaudited and have been certified by the management of Holding Company and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in **respect of these entities**, is based solely on such unaudited financial statements and the **procedures performed by us** are as stated in paragraph above.
12. The Consolidated **financial** results for the quarter and **year ended** 31st March 2025 have been reviewed / **audited** by another auditor who has **expressed** an unmodified opinion on those statements based on their review for the quarter and year ended 31st March 2025 and audit report for the financial year ended 31st March 2025.
13. The Consolidated Financial Results include the results for the quarter ended March 31, 2026 being the **balancing figure between the audited figures** in respect of the full financial year and the **published unaudited year to date figures** up to the third quarter of the current financial year which were subject to limited review by us.

Our conclusion on the statement is not modified in respect to the above matters

For M M NISSIM & CO LLP

Chartered Accountants

(Firm Regn. No. 101174W)


(Vijayta Kamble)

Partner

Mem. No.: 152577

Mumbai, May 28, 2026

UDIN: 26152577 GNNOSB4746





Rodium Realty Ltd.
Perspective To Perfection®

RODIUM REALTY LIMITED

CIN : L85110MH1993PLC206012

Registered Address: Plot No. 636, 501, X'cube, Off New Link Road, Andheri (West), Mumbai, Maharashtra, India, 400053

(Rs.in Lakhs) Except EPS

Statement of Consolidated Financial Results for the Quarter and Year ended 31st March,2026

PARTICULARS	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited
Income from Operations					
I Revenue from Operations	1,222.62	2,905.49	2,231.43	7,018.60	6,155.54
II Other Income	90.86	30.82	22.66	193.72	109.21
III Total Income(I + II)	1,313.48	2,936.31	2,254.09	7,212.32	6,264.75
IV Expenses					
a) Cost of Construction & Development	1,402.10	1,445.48	1,776.98	5,476.81	4,666.86
b) Cost of Finished Units	-	-	-	-	-
c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(678.51)	963.77	(254.26)	(442.53)	(51.05)
d) Employee Benefits Expense	44.83	43.95	7.17	143.53	126.38
e) Finance Costs	58.03	57.61	57.17	205.18	291.67
f) Depreciation and Amortisation Expense	13.92	9.15	11.50	39.36	42.26
g) Other Expenditure	228.21	124.43	169.95	580.18	596.58
IV Total Expenses	1,068.58	2,644.39	1,768.51	6,002.53	5,672.70
V Profit before Exceptional Items and Tax (III-IV)	244.90	291.92	485.57	1,209.79	592.05
VI Exceptional Items	-	-	-	-	-
VII Profit Before Tax (V-VI)	244.90	291.92	485.57	1,209.79	592.05
VIII Tax Expense:					
(1) Current Tax	-	101.00	158.62	279.06	346.00
(2) Deferred Tax	59.03	(5.34)	(57.11)	100.81	(137.95)
(3) Earlier Year Tax Adjustments	-	-	11.39	-	39.93
IX Profit for the year from Continuing operations (VII - VIII)	185.87	196.26	372.67	829.92	344.07
X Other Comprehensive Income(OCI)					
(i) Items that will not be reclassified to profit or loss	1.69	0.76	(4.15)	5.30	0.12
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.42)	(0.19)	1.04	(1.33)	(0.03)
XI Total Comprehensive Income for the year (IX+X)	187.14	196.83	369.56	833.90	344.17
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
XIII Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised for the quarters):					
Basic (Rs. Per Share)	5.72	6.04	11.47	25.55	10.59
Diluted (Rs. Per Share)	5.72	6.04	11.47	25.55	10.59
XIV Other Equity excluding Revaluation Reserve	-	-	-	2,156.68	1,426.50

Notes:

(1) The above Financial results for the Quarter and year ended 31st March 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28.05.2026. The Statutory auditors has expressed an unmodified opinion on the above results.

(2) The figures for the Quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the year-to-date figures upto the third Quarter of the Financial year.

(3) This financial results 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.

(4) 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.

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

For Rodium Realty Limited

DEEPAK DUNGARSHI
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Deepak Dungarshi Chheda
Chairman and Managing Director
DIN -00419447
Place : Mumbai
Date: 28/05/2026



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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Rodium Realty Ltd.

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Consolidated Statement of Assets and Liabilities		Rs.in Lakhs	
Particulars	Consolidated		
	As at 31.03.2026	As at 31.03.2025	
	Audited	Audited	
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	182.15	190.78	
(b) Other Intangible Assets	1.22	1.59	
(c) Deferred Tax Asset(Net)	189.69	290.84	
(d) Financial Assets			
(i) Investments	265.25	226.26	
(ii) Other financial assets	1,276.34	1,384.02	
(2) Current Assets			
(a) Inventories	6,640.33	6,115.93	
(b) Financial Assets			
(i) Investments	109.03	32.78	
(ii) Trade Receivables	3,988.58	4,107.96	
(iii) Cash and cash Equivalents	576.43	588.48	
(iv) Bank Balances other than Cash and Cash Equivalents	0.36	1.26	
(v) Loans	939.50	836.96	
(vi) Other financial assets	357.06	297.98	
(c) Current Tax Assets (Net)	69.13	37.83	
(d) Other current assets	3,353.86	2,522.76	
TOTAL ASSETS	17,948.93	16,635.43	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	344.50	344.50	
(b) Other Equity	2,156.68	1,426.50	
TOTAL EQUITY	2,501.18	1,771.00	
Non Controlling Interest	271.00	157.21	
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	4,636.50	5,056.57	
(b) Deferred Tax Liabilities (Net)	1.09	0.10	
(c) Provisions	34.33	33.89	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	5,984.34	5,378.61	
(ii) Trade Payables:			
(A) Total outstanding dues of micro enterprises and Small enterprises and	31.71	10.98	
(B) Total outstanding dues of creditors other than micro enterprises and	550.39	638.09	
Small enterprises			
(iii) Other Financial Liabilities	0.36	1.26	
(b) Other Current Liabilities	3,594.37	3,159.47	
(c) Provisions	22.56	22.36	
(d) Current Tax Liabilities (Net)	321.10	405.89	
TOTAL LIABILITIES	15,176.75	14,707.22	
TOTAL EQUITY AND LIABILITIES	17,948.93	16,635.43	

For Rodium Realty Limited

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CHHEDA

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Deepak Dungarshi Chheda
Chairman and Managing Director
DIN -00419447
Place : Mumbai
Date: 28/05/2026



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RODIUM REALTY LIMITED

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Particulars	(Rs.in Lakhs)	
	Year ended 31 March 2026	Year ended 31 March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	1,209.79	592.05
Adjustment for :		
Depreciation	39.36	42.26
Finance Cost	205.18	291.67
Interest Income	(105.35)	(95.85)
Loss on Sale of Property, Plant and Equipment	11.15	-
Gain on sale of investment	(13.78)	(2.41)
Remeasurements of Defined Benefit Plans	5.30	-
Fair Value changes in Investments	(2.33)	-
CASH GENERATION FROM OPERATIONS BEFORE WORKING CAPITAL CHANGES	139.53	(2.63)
(Increase)/Decrease in Trade Receivables	119.38	(2,401.87)
(Increase)/Decrease in Other Financial Assets	48.60	(475.78)
(Increase)/Decrease in Other Current Assets	(831.09)	2,114.83
(Increase)/Decrease in Inventories	(524.39)	(83.25)
Increase/(Decrease) in Trade Payable	(66.97)	2.56
Increase/(Decrease) in Provisions	0.64	6.15
Increase/(Decrease) in Other Liabilities	434.90	(818.93)
CASH GENERATED FROM OPERATIONS	530.39	715.42
Direct Taxes paid (net of refunds)	(395.15)	(147.26)
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	135.24	568.15
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(176.51)	(220.38)
Sales Proceeds of Property, Plant and Equipment	141.00	-
Purchase of Investments	(29.29)	(170.08)
Loans	(102.54)	(736.38)
Term Deposits with maturity more than 3 months	-	557.24
Interest Income	105.35	95.85
NET CASH USED IN INVESTING ACTIVITIES (B)	(61.99)	(473.75)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayments of Borrowings	185.65	614.59
Change in Foreign Currency Translation Reserve	10.08	-
Capital Contribution/Withdrawal in LLP	-	(124.73)
Interest paid	(205.18)	(291.67)
NET CASH FROM FINANCING ACTIVITIES (C)	(9.45)	198.19
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	63.80	292.60
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	621.27	328.65
Cash and Cash Equivalents	588.48	261.32
Current Investments	32.78	67.33
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	685.46	621.27
Cash and Cash Equivalents	576.43	588.48
Current Investments	109.03	32.78

Note to Cash Flow Statement:

1. The above Consolidated Cash Flow Statement has been prepared under the Indirect Method as set out in IND AS 7 "Statement of Cash Flows". This is the Consolidated Cash Flow Statement referred to in our report of even date

For Rodium Realty Limited

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Deepak Dungarshi Chheda
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