

INDEPENDENT AUDITOR'S REPORT ON THE AUDITED STANDALONE 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 Standalone Financial Results ("the Statement") of **Rodium Realty Limited** ("the Company") for the quarter and year ended March 31, 2026, attached herewith, being submitted by the 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, the aforesaid Standalone Financial Results:
 - a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - b) 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 standalone net profit and standalone other comprehensive income and other financial information of the Company 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 Standalone Financial Results section of our report. We are independent of the Company, 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 Standalone Financial Results for the quarter and year ended 31st March 2026 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, is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.



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

4. This statement, which includes the Standalone Financial Result is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The statement has been prepared on the basis of the Standalone Financial Statements for the quarter and year ended 31st March 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended 31st March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Standalone Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is responsible for overseeing the Company's financial reporting process.

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

7. Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone Financial Results.



8. 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 Standalone 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 financial statements on whether the company 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 Company 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 Standalone Financial Results 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 Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results

We communicate with those charged with governance 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.

Other Matters

9. The standalone 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.
10. The Standalone 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 of the above matter.

For M M NISSIM & CO LLP

Chartered Accountants

(Firm Regn. No. 107122W/W100672)


(Vijayta Kamble)

Partner

Mem. No.: 152577

Mumbai, May 28, 2026

UDIN: 261525774412QE5863





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 Standalone Financial Results for the Quarter and Year ended 31st March, 2026

PARTICULARS	Standalone				
	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	715.74	616.59	305.88	1,881.25	1,003.71
II Other Income	64.68	149.80	208.53	580.47	322.64
III Total Income (I + II)	780.42	766.39	514.41	2,461.72	1,326.35
Expenses					
a) Cost of Construction & Development	119.49	317.82	129.67	999.42	286.61
b) Cost of Finished Units	-	-	-	-	-
c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	166.96	105.88	(41.85)	(55.22)	(143.35)
d) Employee Benefits Expense	13.44	14.53	(6.18)	58.25	55.95
e) Finance Costs	55.88	47.14	45.94	203.68	281.31
f) Depreciation and Amortisation Expense	0.48	1.56	2.07	3.76	8.08
g) Other Expenditure	246.52	79.59	143.19	521.50	529.11
IV Total Expenses	602.77	566.52	272.84	1,731.39	1,017.72
V Profit before Exceptional Items and Tax (III-IV)	177.65	199.87	241.57	730.32	308.63
VI Exceptional Items	-	-	-	-	-
VII Profit Before Tax (V-VI)	177.65	199.87	241.57	730.32	308.63
VIII Tax Expense:					
(1) Current Tax	-	-	-	-	-
(2) Deferred Tax	59.58	(5.73)	(15.12)	101.26	31.24
(3) Earlier Year Tax Adjustments	-	-	(0.65)	-	(0.65)
IX Profit for the year from Continuing operations (VII - VIII)	118.07	205.60	257.34	629.06	278.04
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)	119.34	206.17	254.23	633.02	278.13
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)	3.64	6.33	7.92	19.37	8.56
Diluted (Rs. Per Share)	3.64	6.33	7.92	19.37	8.56
XIV Other Equity excluding Revaluation Reserve	-	-	-	1,955.12	1,322.07

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 Company 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, rearranged, wherever necessary.

For Rodium Realty Limited

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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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Standalone Statement of Assets and Liabilities		(Rs.in Lakhs)	
Particulars	Standalone		
	As at 31.03.2026	As at 31.03.2025	
	Audited	Audited	
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	19.49	5.85	
(b) Other Intangible Assets	1.22	1.59	
(c) Deferred Tax Asset(Net)	19.09	121.69	
(d) Financial Assets			
(i) Investments	1,575.97	573.38	
(ii) Other Financial Assets	1,231.03	1,338.71	
(2) Current Assets			
(a) Inventories	4,229.81	4,174.59	
(b) Financial Assets			
(i) Investments	58.48	32.78	
(ii) Trade Receivables	1,309.86	1,249.13	
(iii) Cash and Cash Equivalents	296.25	44.32	
(iv) Bank Balances other than Cash and Cash Equivalents	0.36	1.26	
(v) Loans	62.96	60.85	
(vi) Other Financial Assets	268.04	215.68	
(c) Current Tax Assets (Net)	65.69	37.83	
(d) Other Current Assets	3,297.02	2,475.94	
TOTAL ASSETS	12,435.27	10,333.60	
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	344.50	344.50	
(b) Other Equity	1,955.12	1,322.07	
TOTAL EQUITY	2,299.62	1,666.57	
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,819.29	1,288.13	
(b) Provisions	34.33	33.89	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	5,308.18	5,355.07	
(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 Small enterprises	99.67	100.80	
(iii) Other Financial Liabilities	0.36	1.26	
(b) Other Current Liabilities	2,819.55	1,854.54	
(c) Provisions	22.56	22.36	
TOTAL LIABILITIES	10,135.65	8,667.03	
TOTAL EQUITY AND LIABILITIES	12,435.27	10,333.60	

For Rodium Realty Limited

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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 Ltd.
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RODIUM REALTY LIMITED
AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	Year ended 31 March 2026	Year ended 31 March 2025	(In Rupees Lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES :			
NET PROFIT BEFORE TAX	730.34		308.63
Adjustment for :			
Depreciation and Amortisation Expense	3.76	8.08	
Finance Cost	203.68	281.31	
Interest Income	(155.79)	(89.68)	
Remeasurements of Defined Benefit Plans	5.30	0.12	
Gain on Sale of Investment		(0.26)	
Share of Profit in LLP	(341.12)	(228.76)	
Fair Value Changes in Investments	1.31	(2.63)	(31.82)
CASH GENERATION FROM OPERATIONS BEFORE WORKING CAPITAL CHANGES	447.48		276.81
Adjustment for :			
(Increase)/Decrease in Trade Receivables	(60.73)	(270.55)	
(Increase)/Decrease in Other Financial Assets	55.32	34.28	
(Increase)/Decrease in Other Current Assets	(821.08)	1,037.51	
(Increase)/Decrease in Inventories	(55.22)	(143.35)	
Increase/(Decrease) in Trade Payable	19.60	(66.98)	
Increase/(Decrease) in Provisions	0.64	6.15	
Increase/(Decrease) in Other Liabilities	965.01	524.39	1,121.45
CASH GENERATED FROM OPERATIONS	551.02		1,398.25
Direct Taxes paid (net of refunds)	(27.86)		(13.95)
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	523.16		1,384.31
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	(17.03)	(1.25)	
Sale of Investments	-	22.70	
Movement in Current Capital of Investment in Subsidiaries	(661.46)	168.90	
Loans Granted	(2.11)	(0.27)	
Interest Income	155.79	89.68	
NET CASH USED IN INVESTING ACTIVITIES (B)	(524.81)		279.75
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayments) / Proceeds from Loans (Net)	439.65	(1,199.34)	
(Repayments) / Proceeds from other borrowings	44.62	(227.56)	
Interest paid	(203.68)	(281.31)	
NET CASH FROM FINANCING ACTIVITIES	280.59		(1,708.21)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	277.94		(44.14)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	77.10		121.24
Cash & Cash Equivalents	44.32		82.01
Current Investments	32.78		39.23
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	354.73		77.10
Cash & Cash Equivalents	296.25		44.32
Current Investments	58.48		32.78

Note to Cash Flow Statement:

1. The above Standalone Cash Flow Statement has been prepared under the Indirect Method as set out in IND AS 7 "Statement of Cash Flows".

This is the Standalone Cash Flow Statement referred to in our report of even date

For Rodium Realty Limited

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