

**LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF
RODIUM REALTY LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,
2024**

To The Board of Directors of 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, 2024 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, 2024, has been prepared in accordance with recognition and measurement principles laid down in 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 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: 24104180BKJ20D7589

Place: Mumbai

Date: November 16, 2024





Rodium Realty Ltd.
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RODIUM REALTY LIMITED						
Statement of Standalone Financial Results for the Quarter & Half Year ended 30 September, 2024						
(Rs.in Lakhs) Except EPS						
PARTICULARS	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operation	213.68	329.35	67.25	280.94	517.66	1,981.10
II Other Income	(27.62)	73.02	60.02	32.40	164.38	401.85
III Total Income (I + II)	186.06	402.37	127.28	313.34	682.03	2,382.95
IV EXPENSES						
a) Cost of Construction & Development	13.52	261.34	58.97	72.49	457.02	795.35
b) Cost of sales					160.00	160.00
c) Changes in Inventories of Finished goods, Stock-in-trade and Work-in-Progress	(70.52)	97.46	20.11	(50.41)	(4.54)	906.01
d) Employee Benefits Expenses	11.16	8.59	17.58	28.74	17.45	36.12
e) Finance Costs	80.96	25.97	94.28	175.24	58.74	216.91
f) Depreciation and Amortisation Expenses	2.95	2.53	2.96	5.91	4.79	10.07
g) Other expenses	66.49	48.73	196.27	262.76	94.33	219.19
Total Expenses (IV)	104.55	444.61	390.17	494.73	787.79	2,343.55
V Profit / loss before Exceptional Items and Tax (III-IV)	81.51	(42.24)	(262.90)	(181.39)	(105.76)	39.30
VI Exceptional Items						
VII Profit and loss before Tax	81.51	(42.24)	(262.90)	(181.39)	(105.76)	39.30
(1) Current Tax						
(2) Earlier Year Tax Adjustments		1.47			(21.14)	54.72
(3) Deferred Tax	(14.05)		(44.62)	(58.67)	5.69	(34.71)
IX Profit and loss For the period from Continuing Operations (VII - VIII)	95.56	(43.71)	(218.28)	(122.72)	(90.31)	19.29
X Other Comprehensive Income (OCI)						
(i) Item that will not be reclassified to profit and loss	1.43	0.81	1.42	2.85	1.61	5.70
(ii) Income tax relating to item that will not be reclassified to profit and loss	(0.36)	(0.20)	(0.36)	(0.72)	(0.41)	(1.43)
XI Total Comprehensive Income For the period. (IX+X)	96.63	(43.11)	(217.21)	(120.59)	(89.10)	23.56
XII Total comprehensive income for the year attributable to Owners of company	96.63	(43.11)	(217.21)	(120.59)	(89.10)	23.56
XIII 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
XIV Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised):						
Basic (Rs. Per Share)	2.94	(1.35)	(6.72)	(3.78)	(2.78)	0.59
Diluted (Rs. Per Share)	2.94	(1.35)	(6.72)	(3.78)	(2.78)	0.59
XV Other Equity excluding Revaluation Reserve						1,043.93

Notes:

(1) The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 16.11.2024 (Adjourned from 14.11.2024). The auditors have issued limited review report for standalone financial results with unmodified opinion for the quarter and half year ended 30 September 2024.

(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

Digitally signed by DEEPAK DUNGARSHI CHHEDA
Date: 2024.11.16 20:53:05
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Deepak Dungarshi Chheda
Chairman and Managing Director
Place : Mumbai
Date: 16-11-2024



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		
Particulars	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	7.00	10.13
(b) Other Intangible Assets	1.35	4.13
(c) Financial Assets		
(i) Investments	353.63	541.03
(ii) Other Financial Assets	1,373.74	797.48
(d) Deferred Tax Asset(Net)	210.91	152.96
(2) Current Assets		
(a) Inventories	4,081.65	4,031.24
(b) Financial Assets		
(i) Investments	36.81	39.23
(ii) Trade Receivables	905.98	978.58
(iii) Cash and Cash Equivalents	34.95	82.01
(iv) Bank Balances other than Cash and Cash Equivalents	1.26	558.50
(v) Loans	60.98	60.58
(vi) Other Financial Assets	258.48	226.24
(c) Current Tax Assets (Net)	34.01	23.22
(d) Other Current Assets	3,636.72	3,513.45
TOTAL ASSETS	10,997.47	11,018.78
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	344.50	344.50
(b) Other Equity	923.35	1,043.94
Total Equity	1,267.85	1,388.44
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,280.72	1,266.10
(b) Provisions	29.64	29.28
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,235.89	6,803.98
(ii) Trade Payables:		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises and		6.44
(B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	330.90	322.33
(iii) Other Financial Liabilities	1.26	1.26
(b) Other Current Liabilities	1,830.06	1,180.14
(c) Provisions	21.16	20.81
Total Liabilities	9,729.62	9,630.34
TOTAL EQUITY AND LIABILITIES	10,997.47	11,018.78

For Rodium Realty Limited
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 Date: 2024.11.16 20:53:30 +05'30'

Deepak Dungarshi Chheda
 Chairman and Managing Director
 Place : Mumbai
 Date: 16-11-2024



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RODIUM REALTY LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs.in Lakhs)

Particulars	Half Year ended 30 September 2024	Half Year ended 30 September 2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	(181.39)	(105.76)
Adjustment for :		
Depreciation	5.91	4.79
Finance Cost	175.24	58.74
Interest Income	(51.82)	(55.78)
Remeasurement of Defined Benefit Plans	2.85	1.61
Sundry Balances written off	47.28	
Gain on Sale of Investment	(0.26)	
Share of Profit	26.40	
Fair Value changes in Investments	(6.66)	(13.45)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	17.55	(109.84)
Trade Receivables	72.60	472.08
Other Financial Assets	(28.32)	(17.99)
Other Current Assets	(170.55)	(385.53)
Inventories	(50.41)	(4.54)
Trade Payable	2.13	(54.15)
Provisions	0.71	1.88
Other Liabilities	215.00	403.88
CASH GENERATED FROM OPERATIONS	58.71	305.78
Direct Taxes paid	(10.79)	21.55
NET CASH FROM OPERATING ACTIVITIES	47.92	327.33
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-	(3.50)
Movement in Current Capital of Investment in Subsidiaries	593.50	(159.22)
Proceeds from Sale of Investment	9.34	
Intercompany Loan	-	30.00
Loans to Employees	(0.40)	(0.41)
Deposits with Banks having maturity more than 3 months	(19.52)	(8.76)
Interest Income	48.40	51.07
NET CASH USED IN INVESTING ACTIVITIES	631.32	(90.82)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayments of Borrowings	(557.57)	(207.37)
Interest paid	(171.15)	(57.43)
NET CASH FROM FINANCING ACTIVITIES	(728.72)	(264.80)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(49.48)	(28.29)
CASH AND CASH EQUIVALENTS AS AT 31ST MARCH 2024	121.24	119.48
Cash & Cash Equivalents	82.01	44.18
Current Investments	39.23	75.30
CASH AND CASH EQUIVALENTS AS AT 30TH SEPTEMBER, 2024	71.76	91.19
Cash & Cash Equivalents	34.95	57.34
Current Investments	36.81	33.85

For Rodium Realty Limited

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Deepak Dungarshi Chheda

Chairman and Managing Director

Place : Mumbai

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