

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
RODIUM REALTY LIMITED

Report on the Audit of Standalone Financial Results

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, 2025, 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, 2025.

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 2025 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 Standalone Financial Results.

Management's and Board of Director's 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 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended 31st March, 2025 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 include the results for the quarter ended March 31, 2025 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.

For SCA AND ASSOCIATES*Chartered Accountants*

(Firm Regn. No. 101174W)

VASANT**MAVJI GALA**

(Vasant M. Gala)

Partner

Mem. No.: 037626

Mumbai, May 30, 2025

UDIN:- 25037626BNJVTW3722

Digitally signed by
VASANT MAVJI GALA
Date: 2025.05.30
23:14:53 +05'30'



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, 2025					
PARTICULARS	Standalone				
	Quarter ended		Year ended		
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited (Refer Note 2)	Unaudited	Audited (Refer Note 2)	Audited	Audited
I Revenue from Operations	305.88	416.89	728.10	1,003.71	1,981.10
II Other Income	208.53	97.83	177.63	322.64	401.85
III Total Income (I + II)	514.41	514.72	905.73	1,326.35	2,382.95
Expenses					
a) Cost of Construction & Development	129.67	84.45	108.33	286.61	795.35
b) Cost of Finished Units	-	-	-	-	160.00
c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(41.85)	(51.09)	331.62	(143.35)	906.01
d) Employee Benefits Expense	(6.18)	13.97	4.87	36.54	36.12
e) Finance Costs	45.94	60.13	99.73	281.31	216.91
f) Depreciation and Amortisation Expense	2.07	0.10	2.65	8.08	10.07
g) Other Expenses	143.19	158.89	64.55	548.53	219.19
IV Total Expenses	272.84	266.45	611.76	1,017.72	2,343.65
V Profit/(Loss) before Exceptional Items and Tax (III-IV)	241.57	248.27	293.96	308.63	39.30
VI Exceptional Items	-	-	-	-	-
VII Profit/(Loss) Before Tax	241.57	248.27	293.96	308.63	39.30
VIII Tax Expense:					
(1) Current Tax	-	-	-	-	-
(2) Deferred Tax	(15.12)	106.47	(40.81)	31.24	(34.71)
(3) Earlier Year Tax Adjustments	(0.65)	-	49.03	(0.65)	54.72
IX Profit/(Loss) for the period from Continuing operations (VII - VIII)	257.34	141.80	285.74	278.04	19.29
X Other Comprehensive Income(OCI)					
(i) Items that will not be reclassified to profit or loss	(4.15)	1.42	3.28	0.12	5.70
(ii) Income tax relating to items that will not be reclassified to profit or loss	1.04	(0.36)	(0.82)	(0.03)	(1.43)
XI Total Comprehensive Income for the year	254.23	142.87	288.19	278.13	23.56
XII Total Comprehensive Income for the year attributable to:					
Owners of the Company	254.23	142.87	288.19	278.13	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
XIV Earnings Per Share for Continuing Operations (of Rs 10/- each) (not annualised for the quarters):					
Basic (Rs Per Share)	7.92	4.37	8.80	8.56	0.59
Diluted (Rs Per Share)	7.92	4.37	8.80	8.56	0.59
XV Other Equity excluding Revaluation Reserve	-	-	-	1,322.07	1,043.93

See accompanying Notes to the financial results

Notes:

(1) The above Financial results for the Quarter and year ended 31st March 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30.05.2025. The Statutory auditors has expressed an unmodified opinion on the above results.

(2) The figures for the Quarter ended 31st March, 2025 and 31st March, 2024 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) These financial results has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 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) 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: 2025.05.31 00:06:53
+05'30'

Chairman and Managing Director

Place : Mumbai

Date: 30/05/2025

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 Lakhs	
		Standalone	
Particulars		As at 31.03.2025	As at 31.03.2024
		Audited	Audited
ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment		5.85	10.13
(b) Other Intangible Assets		1.59	4.13
(c) Financial Assets			
(i) Investments		573.38	541.03
(ii) Other Financial Assets		1,338.71	797.48
(d) Deferred Tax Asset(Net)		121.69	152.96
(2) Current Assets			
(a) Inventories		4,174.59	4,031.24
(b) Financial Assets			
(i) Investments		32.78	39.23
(ii) Trade Receivables		1,249.13	978.58
(iii) Cash and Cash Equivalents		44.32	82.01
(iv) Bank Balances other than Cash and Cash Equivalents		1.26	558.50
(v) Loans		60.85	60.58
(vi) Other Financial Assets		215.68	226.24
(c) Current Tax Assets (Net)		37.83	23.22
(d) Other Current Assets		2,475.94	3,513.45
TOTAL ASSETS		10,333.60	11,018.78
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital		344.50	344.50
(b) Other Equity		1,322.07	1,043.93
TOTAL EQUITY		1,666.57	1,388.43
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1,288.13	1,266.10
(b) Provisions		33.89	29.28
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		5,355.07	6,803.98
(ii) Trade Payables:			
(A) Total outstanding dues of micro enterprises and Small enterprises and		10.98	6.44
(B) Total outstanding dues of creditors other than micro enterprises and Small enterprises		100.80	172.33
(iii) Other Financial Liabilities		1.26	1.26
(b) Other Current Liabilities		1,854.54	1,330.14
(c) Provisions		22.36	20.81
TOTAL LIABILITIES		8,667.03	9,630.34
TOTAL EQUITY AND LIABILITIES		10,333.60	11,018.77

For Rodium Realty Limited

DEEPAK
DUNGARSHI
CHHEDA

Digitally signed by
DEEPAK DUNGARSHI
CHHEDA
Date: 2025.05.31
00:07:36 +05'30'

Chairman and Managing Director

Place : Mumbai

Date: 30/05/2025

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®

RODIUM REALTY LIMITED AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025			
(In Rupees Lacs)			
Particulars	Year ended 31 March 2025	Year ended 31 March 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES :			
NET PROFIT BEFORE TAX		308.63	39.30
Adjustment for :			
Depreciation and Amortisation Expense	8.08		10.07
Finance Cost	281.31		469.06
Interest Income	(89.68)		(124.16)
Dividend Income	-		(0.14)
Remeasurements of Defined Benefit Plans	0.12		5.70
Gain on Sale of Investment	(0.26)		-
Balances Written Back/Off			13.26
Foreign Exchange Loss			0.43
Share of Profit in LLP	(228.76)		(235.92)
Fair Value Changes in Investments	(2.63)	(31.82)	(26.08)
CASH GENERATION FROM OPERATIONS BEFORE WORKING CAPITAL CHANGES		276.81	151.52
Adjustment for :			
(Increase)/Decrease in Trade Receivables	(270.55)		212.23
(Increase)/Decrease in Other Financial Assets	(522.96)		(22.84)
(Increase)/Decrease in Other Current Assets	1,037.51		(1,432.56)
(Increase)/Decrease in Inventories	(143.35)		906.01
Increase/(Decrease) in Trade Payable	(66.98)		(12.24)
Increase/(Decrease) in Provisions	6.15		1.42
Increase/(Decrease) in Other Liabilities	524.39	564.21	766.90
CASH GENERATED FROM OPERATIONS		841.02	570.44
Taxes paid (net of refunds)		(13.95)	27.05
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)		827.07	597.49
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	(1.25)		(6.24)
Sale of Investments	22.70		29.21
Investment in Wholly Owned Subsidiary	-		-
Movement in Current Capital of Investment in Subsidiaries	168.90		(23.40)
Loans	(0.27)		28.74
Term Deposits with maturity more than 3 months	557.24		8.94
Dividend Income	-		0.14
Interest Income	89.68		128.83
NET CASH USED IN INVESTING ACTIVITIES (B)		837.00	166.23
C. CASH FLOW FROM FINANCING ACTIVITIES			
(Repayments) / Proceeds from Loans (Net)	(1,199.34)		(318.67)
(Repayments) / Proceeds from other borrowings	(227.56)		39.53
Repayments of Borrowings			-
Interest paid	(281.31)		(482.81)
NET CASH FROM FINANCING ACTIVITIES		(1,708.21)	(761.95)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		(44.14)	1.76
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		121.24	119.48
Cash & Cash Equivalents		82.01	44.18
Current Investments		39.23	75.30
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		77.10	121.24
Cash & Cash Equivalents		44.32	82.01
Current Investments		32.78	39.23
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			
Place: Mumbai		For Rodium Realty Limited	
Date: 30th May, 2025		DEEPAK DUNGARSHI CHHEDA	
		Digitally signed by DEEPAK DUNGARSHI CHHEDA Date: 2025.05.31 00:07:54 +05'30'	
		Deepak Chheda Managing Director DIN: 00419447	

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